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OFFICIAL RECOGNITION.

The following is copied from the official volume of U. S. Treasury Decisions and Circulars of the year 1874:

"USE TO BE MADE OF HEYL'S 'U. S. IMPORT DUTIES.'"

"In distributing, for the use of officers of the customs, the compilation of statutes imposing duties upon imports, with the extension of such rates in a tabular schedule, known as 'HEYL'S U. S. IMPORT DUTIES, 1874,' the Department calls the particular attention of officers to the fact that the law of June 22, 1874, revising and condensing the statutes relating to duties on imports, appearing in this volume, pages 156 to 231, inclusive, is the sole law for reference and authority in all that relates to such duties.

"All the statutes previously printed, covering pages 1 to 147, inclusive, and all acts, excepting those enacted subsequently to December 1, 1873, are retained merely for information or convenience of reference.

"Particular attention is called to the acts of March 2, 1861, August 5, 1861, July 14, 1862, June 30, 1864, March 3, 1865, July 14, 1870, and June 6, 1872, which, being the general acts of reference imposing duties on imports, are absolutely repealed by the act of June 22, 1874, as will be seen by referring to the repealing clauses of that act, on page 231. No reference or apparent citation of authority based on the subordination of type or retention of full-faced type in either of those acts will be taken as a guide in the assessment of duty.

"The Department further directs that the extensions and explanations of this work, embraced in the schedule of duties, part 2, pages 1 to 76, inclusive, are not declared as by the authority of the Department in the said schedule, and all are subject to such examination and revision as shall be found necessary in considering cases to which they relate. *Being generally correct, however, and carefully prepared, with citation of the acts from which they were derived, they may be assumed to be correct, unless known to be in error or until advice is received of their modification by the Department.*"—(LETTER TO COLLECTOR, NEW YORK, SEPTEMBER 25, 1874.)

UNITED STATES

DUTIES ON IMPORTS.

1891.

REVISED, CORRECTED, AND SUPPLEMENTED.

BY

LEWIS HEYL,

Late Chairman of the Board of U. S. General Appraisers,

ASSISTED BY

MRS. M. K. MURPHY,

4052 Aspen St., Philadelphia.

THIRTY-THIRD EDITION.

PHILADELPHIA:

SHERMAN & CO., PRINTERS.

1891.

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PREFACE.

TO THE EDITION OF 1877.

In the preface to the edition of 1874, the author made the following statement:

"The codification of the Statutes of the United States, and the changes wrought by it and other recent enactments of Congress, have made a revision and entire re-arrangement of the 'Schedules' in my book necessary. Hundreds of new and perplexing questions of classification arose, which, in order to meet the immediate pressing requirements of the customs service, had necessarily to be decided, (unofficially, of course,) by the best lights I could command. How far my judgment may be sustained by the proper authorities, must be left to the future. It seemed desirable to retain the repealed statutes and notes of former editions for convenient reference, in order to compare texts and note the effects of changes, variations, and transpositions thereof upon past adjudications; to facilitate which, indices to the old are given in the new provisions."

After the lapse of more than two years, I am gratified to find my judgment sustained in nearly every important particular. The same has also proved to be the case in regard to the supplementary schedule since issued by me under the Acts of February 8 and March 3, 1875. But the effect of these Acts, and of the decisions under them, has been to change the duties upon thousands of articles enumerated in the previous schedule, so that it has become necessary to revise the whole, and incorporate in it the supplementary schedule and the decisions for the last two years. Important additions and changes to Parts I and III have also been made, to adapt them to recent enactments and adjudications.

PREFACE

TO THE THIRTY-THIRD EDITION.

After many disappointments and discouraging delays, wholly unavoidable, the author is at length enabled to lay the result of his labors before the public, in this the thirty-third edition of his tariff work. He has spared neither pains nor expense to make it, in all respects, what those who may use it, would desire it to be. The arrangement of the text of the new laws in Part II., by which, while the text remains intact, the lines are so broken as to bring every provision conspicuously and suggestively to the notice of the reader, will, it is believed, be found convenient and valuable, at least to non-experts, if not also to experts. It has cost the author much additional labor, and added materially to the printing expenses. This part also contains the new copyright and meat inspection acts.

The Schedule (Part III.) is greatly extended, and printed in larger type than in former editions. It contains many items which do not strictly belong to a Schedule of duties, but which the author believed would be acceptable *in that place*, as the most accessible and convenient. Mistakes of judgment will doubtless be found in it. He cannot reasonably expect that *all* his interpretations of the law will be accepted; but he has not, so far as he knows, failed to give every question as it occurred, faithful study and consideration, and to *express the result* in accordance with his earnest convictions. The list of drawback decisions under the former laws, following the Schedule, is a new feature, which it is thought will be found valuable.

The author calls especial attention to the *new* computed tables, the postal information, and other important additions to Part IV.; and he desires in this connection specially to acknowledge his obligations to experts of the New York Custom House for kind assistance in the preparation of several of the most valuable of the new tables, and would have been pleased to give their names but for their own interdiction.

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PART I.

TARIFF ACT OF MARCH 3, 1883.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 488.)

CHAP. 121.—*An Act to reduce Internal Revenue Taxation, and for other purposes.*

SEC. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States:

TITLE XXXIII.

DUTIES UPON IMPORTS.

* SEC. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely:

SCHEDULE A—CHEMICAL PRODUCTS.

1. Glue, twenty per centum ad valorem. (1288.)
2. Beeswax, twenty per centum ad valorem. (1202.)
3. Gelatine and all similar preparations, thirty per centum ad valorem. (1285.)
4. Glycerine, crude, brown or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound. (1289.)
5. Glycerine, refined, five cents per pound. (1289.)
6. Fish-glue or isinglass, twenty-five per centum ad valorem. (1636.)
7. Phosphorus, ten cents per pound. (1816.)
8. Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and castile soap, twenty per centum ad valorem. (1421.)
9. Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound. (1421.)

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* For convenient reference, the editor, at the suggestion of the Treasury Department, has conformed his numeration of the paragraphs in this act to that of the tariff pamphlet recently published by the Department. But as there are some ten or twelve *pertinent* sections in this act, which precede, and are not included in the numeration of the pamphlet, he found that in order to avoid the alternative of double numerations or the introduction of other designations or marks of distinction, and consequent confusion in the references of his general schedule, as well as to preserve intact the long-tried plan of his book now familiar to the whole customs service, it would be necessary to transpose these sections, and to group them as appropriately as possible with their related sections following the "Free List;" giving, of course, in addition to the consecutive numbers of the paragraphs, the proper statutory number of each section.

The numbers at the end, or in the body of paragraphs, refer to paragraphs in Part I., unless otherwise indicated by the addition of the word "*post*," or letter "*p.*"

10. Sponges, twenty per centum ad valorem. (1423.)

11. Sumac, ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem. (1361.)

12. Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound. (1182.)

13. Acid, citric, ten cents per pound. (1182.)

14. Acid, tartaric, ten cents per pound. (1182.)

15. Camphor, refined, five cents per pound. (1226.)

16. Castor beans,* or seeds, fifty cents per bushel of fifty pounds. (1231.)

17. Castor oil, eighty cents per gallon. (1344.)

18. Cream of tartar, six cents per pound. (1256.)

19. Dextrine, burnt starch, gum substitute, or British gum, one cent per pound. (1292)

20. Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this act, twenty per centum ad valorem. (1816.)

21. Glucose, or grape sugar, twenty per centum ad valorem. (1816.)

22. Indigo,† extracts of, and carmined, ten per centum ad valorem. (1354.)

23. Iodine, resublimed, forty cents per pound. (1313.)

24. Licorice, paste or roll, seven and one-half cents per pound; (1323.) licorice juice, three cents per pound. (1324.)

25. Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound. (1345.)

26. Oil, croton, fifty cents per pound. (1344.)

27. Oil, flaxseed or linseed, and cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon. (1344.)

28. Hemp-seed oil and rape-seed oil, ten cents per gallon. (1344.)

29. Soda and potassa, tartrate, or rochelle salt, three cents per pound. (1406.)

30. Strychnia, or strychnine, and all salts thereof, fifty cents per ounce. (1430–1.)

31. Tartars, partly refined, including lees crystals, four cents per pound. (1191.)

32. Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground, sixty cents per hundred pounds. (1187.)

33. Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem. (1332, or 1412.)

34. Ammonia aqua, or water of ammonia, twenty per centum ad valorem. (1332.)

35. Ammonia, muriate of, or sal-ammoniac, ten per centum ad valorem. (1188.)

36. Ammonia, carbonate of,‡ twenty per centum ad valorem. (1188.)

37. Ammonia, sulphate of, twenty per centum ad valorem. (1188.)

38. All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem. (1336.)

39. Asbestos, manufactured, twenty-five per centum ad valorem. (1192.)

40. Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem. (1198.)

41. Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound. (1198.)

42. Refined borax, five cents per pound. (1211.)

---

* If the beans are in the pod, an allowance may be made for the weight of the pods as *tare*. (Feb. 23, 1870. San. Fran.)

† "All extracts of indigo classified as 'carmined.'" (April 4, 1865, N. Y.)

‡ Certain jars containing carbonate of ammonia, which was rated at 20 per centum, were held to be properly placed at 25 per centum as "common earthenware," separately; the jars appearing in the invoice as a separate item of the cost. (October 9, 1866. S. & Co.) But *contra* (Dec. 18, 1868, N. Y., S. S., 303), Sulphate of ammonia is *not* crude ammonia. (Feb. 11, 1871. Phila.)

43. { *a.* Pure boracic acid, five cents per pound; (1454.)
b. commercial boracic acid, four cents per pound; (1454.)
c. borate of lime, three cents per pound; (1515.)
d. crude borax, three cents per pound. (1516.)

44. Cement, Roman, (1407.) Portland, and all others, twenty per centum ad valorem. (1816.)

45. Whiting and Paris white, dry, one-half cent per pound; (943.) ground in oil, (944.) or putty, (1398.) one cent per pound.

46. Prepared chalk, precipitated chalk, (942.) French chalk, red chalk, (941.) and all other chalk preparations which are not specially enumerated or provided for in this act, twenty per centum ad valorem. (942.)

47. Chromic acid, fifteen per centum ad valorem. (1182.)

48. Chromate of potash, three cents per pound. (2178.)

49. Bi-chromate of potash, three cents per pound. (2178.)

50. Cobalt, oxide of, twenty per centum ad valorem. (1241.)

51. Copper, sulphate of, or blue vitriol, three cents per pound. (1449.)

52. Iron, sulphate of, or copperas, three-tenths of one cent per pound. (1250.)

53. Acetate of lead, brown, four cents per pound. (1181.)

54. Acetate of lead, white, six cents per pound. (1181.)

55. White lead, when dry or in pulp, three cents per pound; (1358.)

56. When ground or mixed in oil, three cents per pound. (1358.)

57. Litharge, three cents per pound. (1358.)

58. Orange mineral, and red lead, three cents per pound. (1358.)

59. Nitrate of lead, three cents per pound. (1318.)

60. Magnesia, medicinal, carbonate of, five cents per pound. (1327.)

61. Magnesia, calcined, ten cents per pound. (1327.)

62. Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound. (1412.)

Potash:

63. Crude, (1816.) carbonate of, or fused, (908, 1408.) and caustic potash, twenty per centum ad valorem. (1816.)

64. Chlorate of, three cents per pound. (1395.)

65. Hydriodate, iodide and iodate of, fifty cents per pound. (1395.)

66. Prussiate of, red, ten cents per pound. (1395.)

67. Prussiate of, yellow, five cents per pound. (1395.)

68. Nitrate of, or saltpetre, crude, one cent per pound. (1411.)

69. Nitrate of, or refined saltpetre, one and one-half cents per pound. (1411.)

70. Sulphate of, twenty per centum ad valorem. (1816.)

Soda:

71. Soda-ash, one quarter of one cent per pound. (1409.)

72. Soda, sal, or soda crystals, one quarter of one cent per pound. (1409.)

73. Bi-carbonate of, or super-carbonate of, and saleratus, calcined or pearl ash, one and one-half cents per pound. (1408.)

74. Hydrate or caustic, one cent per pound. (1422.)

75. Sulphate, known as salt cake, crude or refined, or nitre cake, crude or refined, and Glauber's salt, twenty per centum ad valorem. (1412, 1422.)

76. Soda, silicate of, or other alkaline silicate, one-half of one cent per pound. (1422.)

Sulphur:

77. Refined, in rolls, ten dollars per ton. (1214.)

78. Sublimed, or flowers of, twenty dollars per ton. (1432.)

79. Wood-tar, ten per centum ad valorem. (1435.)

80. Coal-tar, crude, ten per centum ad valorem. (1435.)

81. Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch, twenty per centum ad valorem. (1344.)

82. All coal-tar colors or dyes, by whatever name known and not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1350.)

83. All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1816.)

84. Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem. (1359.)

85. Ultramarine, five cents per pound. (1362.)

86. Turpentine, spirits of, twenty cents per gallon. (1441.)

87. Colors and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1366.)

88. The pigment known as bone black, and ivory-drop black, and bone char, twenty-five per centum ad valorem. (1205.)

89. Ocher and ochery earths, umber and umber earths, and sienna and sienna earths, when *dry*, one-half of one cent per pound; (1360.) when ground *in oil*, one and one-half cents per pound. (1360.)

90. Zinc, oxide of, when *dry*, one and one-fourth cent per pound. (1367.)

91. Zinc, oxide of, when ground *in oil*, one and three-fourths cent per pound. (1367.)

92. All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1344–5–6.)

93. Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1332.)

94. *All barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem. (1196, 1262, 1491, 1594.)

95. All *non-dutiable* crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem. (1464–67–76–80–84, 1501–20–22–29–30–33–38–45–47–72–93, 1634–40–46–50–58–63–71–92–93–94–96, 1712–14–19–32–66–70–77–88, 1802–5.)

96. All *ground or powdered* spices not specially enumerated or provided for in this act, five cents per pound. (1114 to 1125.)

97. All earth or clays, *unwrought or unmanufactured*, not specially enumerated or provided for in this act, one dollar and fifty cents per ton. (938, 940, 1334, 1816.)

98. *a*. All earths or clays, *wrought or manufactured*, not specially enumerated or provided for in this act, three dollars per ton. (908, 939.)
b. China clay, or kaoline, three dollars per ton. (939.)

99. Proprietary preparations, to wit: All cosmetics, pills, powders, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, (1397,)

* See note to paragraph 636 *Post.*

including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, (1268.) not specially enumerated or provided for in this act, fifty per centum ad valorem.

Alcoholic preparations:

100. Alcoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem. (1268.)

101. Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon. (982, 985.)

102. Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon. (982.)

103. Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem. (983.)

104. Chloroform, fifty cents per pound. (1234.)

105. Collodion, and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound, and when in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem. (1244.)

106. Ether, sulphuric, fifty cents per pound. (1244.)

107. Hoffman's anodyne, thirty cents per pound. (1304.)

108. Iodoform, two dollars per pound. (1332.)

109. Acid, tannic, (1182.) and tannin, (1434.) one dollar per pound.

110. Ether, nitrous, spirits of, thirty cents per pound. (1304.)

111. Santonine, three dollars per pound. (1413.)

112. Amylic alcohol, or fusel oil, ten per centum ad valorem. (1284.)

113. Oil of Cognac, or œnanthic ether, four dollars per ounce. (1344.)

114. Fruit ethers,* oils, or essences, two dollars and fifty cents per pound. (1280.)

115. Oil or essence of rum, fifty cents per ounce. (1268.)

116. Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound. (1244.)

117. Coloring for brandy, fifty per centum ad valorem. (1245.)

118. Preparations: All medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this act, fifty cents per pound. (1244, 1332.)

119. Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon. (1446.)

120. Opium, crude, containing nine per cent. and over of morphia, one dollar per pound.† The importation of opium, containing less than nine per cent. morphia is hereby prohibited. (1347.)

121. Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this act, ten dollars per pound;‡ but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.§ (1347.)

122. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, forty per centum ad valorem. (1332.)

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* This includes "so-called" amyle of oxyd, "consisting of acetic, kalorianic, and butyric amylic ether, made from fusel oil, to be used as pear, apple, and pine-apple essences respectively." (May 25, 1872. N.Y. Syn. Ser. 1129.)

† Opium is not entitled to the privilege of repacking in bond. (May 27, 1870. R. & Co. Syn. Series, 672.)

‡ This rate of duty is limited to opium prepared for smoking, and to all other preparations of opium *which retain the form of opium and are used for like purposes*, and does not extend to any fluid, proprietary, or patent medicine. (Nov. 21, 1871. N. Y. Syn. Series, 962.)

§ It is the intention of this provision to prevent the exportation of such articles, without payment of duties, to foreign countries, whence they could be smuggled into the United States, and collectors will therefore not allow said articles to be exported to ports or places in the Pacific, or on the Pacific coast, either from warehouse, or from the importing vessel, which may, under certain circumstances, as specified in Article 85, of Part V, of the Regulations, be constituted the warehouse, but will require them to be duly landed and placed in warehouse whence they can only be removed on payment of duty. (Jan. 6, 1871. San Fr. Syn. Series, 776.)

123. Morphia or morphine, and all salts thereof, one dollar per ounce. (1337.)

SCHEDULE B.—EARTHENWARE AND GLASSWARE.

124. Brown earthenware, common stoneware, gas-retorts, and stoneware not ornamented, twenty-five per centum ad valorem. (933.)

125. China, porcelain, parian, and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem. (934–5.)

126. China, porcelain, parian, and bisque ware, plain white, and not ornamented or decoratad in any manner, fifty-five per centum ad valorem. (935.)

127. All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for in this act, fifty-five per centum ad valorem. (935.)

128. Stoneware, above the capacity of ten gallons, twenty per centum ad valorem. (936.)

129. Encaustic tiles, thirty-five per centum ad valorem. (1266.)

130. Brick, fire brick, and roofing and paving tile, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1213.)

131. Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem. (937.)

132. Roofing-slates, twenty-five per centum ad valorem. (937.)

133. Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, moulded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this act, one cent per pound; (946.) if filled, and not otherwise in this act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents. (953–4.)

134. Flint and lime glass bottles and vials, and other plain, moulded, or pressed flint or lime glassware, not specially enumerated or provided for in this act, forty per centum ad valorem; (946.) if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents. (953–4.)

135. Articles of glass, cut,* engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, forty-five per centum ad valorem. (947.)

136. All glass bottles, and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this act otherwise specially provided for. (953–4.)

137. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-cents per square foot; all above that, forty cents per square foot. (949.)

138. *a.* Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound. (948.)

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* "Under the act of 1846, glass tumblers, the bottoms of which had been smoothed or polished, or the sides of which had been ornamented by cutting or grinding, were liable to the duty on cut glass." (Binns *vs.* Lawrence, 12 How., 9.)

"Plain glass goblets, the bottom of which is smoothed by grinding, or, in other words, punted, were held to be 'glass cut,' according to the decision in Binns *vs.* Lawrence." (Feb. 23, 1861, Boston.) Same decision as to photographic baths and dippers. (Feb. 23, 1861, N. Y.

138. *b.* *Provided*, That *unpolished* cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only;

c. And that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

139. *a.* Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot (950.)

b. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed. (950.)

140. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot. (951.)

141. Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot. (952.)*

142. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames. (952.)*

143. Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value, not specially enumerated or provided for in this act, forty-five per centum ad valorem. (954.)†

Schedule C.—Metals.

144. *a.* Iron ore, including manganiferous iron ore. (1334.) Also the dross or residuum from burnt pyrites, seventy-five cents per ton. (1816.)

b. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum of copper, seventy-five cents per ton. (1334.)

c. *Provided*, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

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* The term "looking-glass plates," held to mean "any kind of silvered glass used as looking-glasses, although not in fact plate-glass." (July 2, 1863, N. Y.)

† This comprehends all articles actually porcelain glass, whether the same be cut or otherwise. (Tr. Reg., p. 568.)

Landscape plates described as glass upon which a picture of a landscape is painted, is embraced either under the classification of "paintings on glass," or that of "glass, colored, stained, or painted." (Aug. 20, 1860, N. Y. See also Tr. Reg., p. 578.)

145. Iron in pigs, (988.) iron kentledge,* (1036.) spiegeleisen, (988.) wrought and cast scrap iron,† (1034–5.) and scrap-steel, (1041,) three-tenths of one cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured. (1035.)

146. Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound. (991.)‡

147. Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton. (1013–14.)

148.
a. Bar-iron, rolled or hammered, comprising *flats* not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising *round* iron not less than three-fourths of one inch in diameter, and *square* iron not less than three-fourths of one inch square, one cent per pound;

b. Comprising *flats* less than one inch wide, or less than three-eighths of one inch thick; *round* iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and *square* iron less than three-fourths of one inch square, one and one-tenth of one cent per pound.

c. *Provided*, That all iron in slabs, blooms, loops, or other forms *less finished* than iron in bars, and *more advanced* than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem. (989.)

d. *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.§

149. Iron or steel *tee* rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel *flat* rails, punched, eight-tenths of one cent per pound. (991, 1013.)

150. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, (995.) and bars or shapes, of rolled iron not specially enumerated or provided for in this act, (1003.) one and two-tenths of one cent per pound.

151.
a. Boiler or other plate-iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; (992–3.)

b. Sheet-iron,‖ common or black, thinner than one inch and one-half

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* Iron kentledge, purchased in the United States and used exclusively as ballast, if landed in the United States, will, if of foreign production or manufacture, be liable to duty; and if of American production or manufacture, be entitled to free entry under 145. (Tr. Reg., p. 554.)

† Department's letter of March 19, 1869, held that where "the officers of the customs are satisfied that pieces of new iron, whether more or less than six inches in length, are fit to be made into spikes or bolts, that is, could appropriately and with reasonable expectation of profit on the part of the manufacturer be put to such use, . . . then they should not classify them as scrap iron. It was not intended, however, to limit the application of this principle to pieces of new iron fit only to be made into spikes or bolts, but it must be held to embrace all pieces of new iron, when in the condition in which imported they are fit to be manufactured directly into wire, or any other article, and such new iron should not be classified as scrap iron.

"It sometimes happens that importations of so-called scrap iron are mixed with pieces of bar iron, six inches or more in length, and it is practically impossible to separate them, so as to determine what amount should pay duty as scrap and what as bar iron. Where an importation of this character contains any considerable quantity of clippings or pieces of new bar iron, which cannot, under Department's decisions of February 25, and March 19, 1869, be properly classified as scrap iron, then the whole box or lot, or, if it be necessary, the whole importation, in which such pieces are found, should be classified as bar iron." (Feb. 1, 1870, N. Y. Syn. Ser., 568.)

‡ "On application to import, free of duty, old railroad iron from Canada, to be rerolled in the United States, and returned to Canada, it was decided by the Department that such free importation could not be legally allowed; but that the iron under such circumstances would be chargeable with duty as 'old iron in scrap.' Nor could the iron in question be entered, rerolled, and exported in bond to be cancelled on proof of delivery in Canada." (Tr. Reg., p. 577.)

§ This embraces so-styled "sheet-iron," fit for some of the uses to which plate-iron is applied, to wit: among others, of tank and shutter plates. (Feb. 11, 1867, Boston.)

‖ Dunnage mats, used as dunnage to protect sheet-iron from damage during the voyage of importation, if charged in invoice or of merchantable value, are subject to duty. (March 31, 1863, Boston.)

Iron bands on sheet-iron, being of trifling value, and absolutely necessary to insure safe transportation of the sheets, are not deemed to be an item of expense to the importer, and not liable to duty, and should be considered *tare*. (Jan. 4, 1865, N. Y.)

Sheet-iron of slightly polished appearance, from being rolled in single sheets, to toughen it for the manufacture of spoons, etc., to be covered with tin, should be classified as "sheet-iron, common or black," and pay duty according to its gauge. (March 23, 1872. N. Y., Syn. Ser., 1072.)

151. and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire gauge, (998.) and all iron commercially known as common or black taggers iron, (1037.) whether put up in boxes or bundles or not, thirty per centum ad valorem: (1037.)

c. *And provided,* That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin-plates, terne-plates, and taggers tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

152. a. Polished, planished, or glanced sheet-iron or sheet-steel, by whatever name designated, two and one-half cents per pound: (997.)

b. *Provided,* That plate or sheet or taggers iron, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound *more duty* than the corresponding gauges of *common or black* sheet or taggers iron.

153. a. Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; (2180.)

b. Corrugated or crimped sheet iron or steel, one and four-tenths of one cent per pound. (1051.)

154. a. Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and two-tenths of one cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent per pound: (999, 1000–1.)

b. *Provided,* That all articles not specially enumerated or provided for in this act, whether *wholly or partly* manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound *more* duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

155. Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem. (1067.)

156. Cast-iron pipe of every description, one cent per pound. (1031.)

157. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, one and one-quarter of one cent per pound. (1030.)

158. Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound. (1025.)

159. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound. (1027.)

160. Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound. (908, 1012, 1067.)

161. Malleable iron castings, not specially enumerated or provided for in this act, two cents per pound. (1020.)

162. Wrought iron or steel spikes, (1012. 1023) nuts, and washers, (1012, 1021.) and horse, mule, or ox shoes, two cents per pound. (1012, 1067.)

163. Anvils, (1017.) anchors,* or parts thereof, (1019.) mill-irons and mill-cranks, of wrought iron and wrought-iron for ships, (1016.) and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound. (1012–16.)

164. Iron or steel rivets, bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, two and one-half of one cent per pound. (1012–23–32.)

165. Iron or steel blacksmiths' hammers and sledges, (1020.) track-tools, wedges, and crowbars, (1012.) two and one half of one cent per pound.

166. Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound. (1020.)

167. Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound. (1012, 1067.)

168. Horseshoe-nails, hob-nails, (1026.) and wire-nails, (1067.) and all other wrought-iron (1023.) or steel nails, (1012.) not specially enumerated or provided for in this act, four cents per pound.

169. Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound. (1012, 1024.)

170. Other wrought iron or steel tubes or pipes, two and one-quarter cents per pound. (1012, 1067.)

171. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound. (1012–18.)

172. Cross-cut saws, eight cents per linear foot. (1042.)

173. Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot. (1043.)

174. Circular saws, thirty per centum ad valorem. (1012.)

175. Hand, back, and all other saws, not specially enumerated or provided for in this act, forty per centum ad valorem. (1004–5.)

176. Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen. (1006.)

177. *a.* Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or bevelled bars; bands, hoops, strips, and sheets † of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-moulds or swaged steel; gun-moulds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-moulded steel castings,

b. All of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, *forty-five per centum ad valorem;* above four cents a pound and not above seven cents

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* "An anchor and chain cable purchased in a foreign port to supply the place of one which has become unseaworthy in the course of the voyage, and which is *bona fide* a part of the equipment of an American vessel, is not subject to duty on being brought into a port of the United States. It is, however, not sufficient that they be merely used as a part of the equipment of the vessel; they must be *bona fide* such, under a necessity not occasioned by any fault of her master or owners in not properly equipping her originally." (Weld *vs.* Maxwell, 4 Bl. C. C., p. 136.)

† "Steel in sheets, invoiced as the best cross-cuts, though it may be used for saws, should *not* be classified as cross-cut saws partially manufactured, at ten cents per lineal foot, since the same material may be used for hay-knives, mowing-machine knives, and other purposes. It should be classified as 'steel in sheets,' and pay duty according to its value per pound." (August, 1868, N. O., and April 21, 1871, N. Y.)

177. per pound, *two cents per pound;* valued above seven cents and not above ten cents per pound, *two and three-fourth cents per pound;* valued at above ten cents per pound, *three and one-fourth cents per pound:*

c. *Provided*, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, there shall be paid *one-fourth cent per pound*, IN ADDITION to the rates provided in this act;

d. And on steel circular saw plates there shall be paid *one cent per pound* IN ADDITION to the rate provided in this act.

178. Iron or steel beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one-fourth of one cent per pound.

179. *a.* Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound;

b. Iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

180. *a.* Iron or steel rivet, screw, nail and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound.

b. Iron or steel, flat with longitudinal ribs for the manufacture of fencing, six-tenths of a cent per pound.

181. Screws, commonly called wood screws, two inches or over in length, six cents per pound; one inch and less than two inches in length, eight cents per pound; over one-half inch and less than one inch in length, ten cents per pound; one-half inch and less in length, twelve cents per pound. (1028.)

182. *a.* Iron or steel wire, smaller than number five and not smaller than number ten wire gauge, *one and one-half cents per pound;* smaller than number ten and not smaller than number sixteen wire gauge, *two cents per pound;* smaller than number sixteen and not smaller than number twenty-six wire gauge, *two and one-half cents per pound;* smaller than number twenty-six wire gauge, *three cents per pound:* (994, 1039.)

b. *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay *four cents per pound* IN ADDITION to the foregoing rates: (994, 1040.)

c. *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: (916.)

d. *And provided further*, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and *two cents per pound* IN ADDITION *thereto.*

e. There shall be paid on galvanized iron or steel wire (except fence wire), *one-half of one cent per pound* IN ADDITION to the rate imposed on the wire of which it is made.

f. On iron wire rope and wire strand, *one cent per pound* IN ADDITION to the rates imposed on the wire of which it is made. (994.)

g. On steel wire rope and wire strand, *two cents per pound* IN ADDITION to the rates imposed on the wire of which it is made.

183 { *a.* Steel, not specially enumerated or provided for in this act, forty-five per centum ad valorem ; (1041.)
b. *Provided*, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel. (1014.)

184. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel. (1041.)

185. Argentine, albata, or German silver *unmanufactured*, twenty-five per centum ad valorem. (1185.)

186. { *a.* Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein ; (1053.)
b. Regulus of and black or coarse copper, and copper cement, three and one-half cents on each pound of fine copper contained therein ; (1054.) *old copper*, fit only for manufacture, (1055.) *clippings* from new copper, and *all composition metal* of which copper is a component material of chief value, not specially enumerated or provided for in this act, three cents per pound. (1057.)
c. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, or enumerated in this act, four cents per pound. (1056.)
d. In rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, (1057.)
e. And all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1057.)

187. Brass, in bars or pig, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound. (1063.)

188. Lead ore, and lead dross, one and one-half cent per pound. (1045.)

189. Lead, in pigs and bars, (1046.) molten and old refuse lead run into blocks and bars, (908, 1046.) and old scrap lead, fit only to be remanufactured, two cents per pound. (1047.)

190. Lead, in sheets, pipes, or shot, three cents per pound. (1044.)

191. Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein. (1334.)

192. Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound. (1060.)

193. { *a.* Zinc, spelter, or tutenegue, in *blocks or pigs*, (1048.) and old worn out zinc, fit only to be remanufactured, (1816.) one and one-half cent per pound ;
b. Zinc, spelter, or tutenegue *in sheets*,* two and one-half cents per pound. (1049.)

194. Sheathing,† or yellow metal, not wholly of copper, nor wholly nor in

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* "Sheet zinc purchased in the foreign country in a damaged condition, and in the original packages in which it was placed when manufactured, cannot be classified as a 'metal unmanufactured, not otherwise provided for,' but is liable to the duty specially imposed by law on sheet zinc, viz., 2¼ cents per pound." (November 11, 1870. Bost. Syn. Ser., 752.)

† "Sheathing metal" was imported per British Brig "Chesapeake" intended to be used in sheathing the bottom of the said brig; and no portion of it was intended to be landed or used for any other purpose. Held, that it was *not* exempt from duty, and that the remission of duty could not be legally granted. (September 15, 1863. Baltimore.)

part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem. (1058.)

195. Antimony, as regulus or metal, ten per centum ad valorem. (1190.)

196. Bronze powder, fifteen per centum ad valorem. (1218.)

197. Cutlery, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1257.)

198. Dutch or bronze metal, in leaf, ten per centum ad valorem. (1263.)

199. Steel plates, engraved, (1391.) stereotype plates, (1497.) and new types, (1442.) twenty-five per centum ad valorem.

200. Gold-leaf, one dollar and fifty cents per package of five hundred leaves, (1061.)

201. Hollow-ware,* coated, glazed, or tinned, three cents per pound. (1033.)

202. Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1340.)

203. All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem. (1340.)

204. Forged shot-gun barrels, rough-bored, ten per centum ad valorem. (1012,) (1067.)

205. Needles,† for knitting or sewing machines, thirty-five per centum ad valorem. (1010.)

206. Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1342.)

207. *a.* Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem; (1007.)
b. Swords, sword-blades, and side-arms, thirty-five per centum ad valorem. (1008–9.)

208. *a.* Pens, metallic, twelve cents per gross; (1380.)
b. pen-holder-tips and pen-holders, or parts thereof, (1381.) thirty per centum ad valorem.

209. Pins, solid-head or other, thirty per centum ad valorem. (1384.)

210. Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem. (1216.)

211. Quicksilver, ten per centum ad valorem. (2187.)

212. Silver leaf, seventy-five cents per package of five hundred leaves. (1061.)

213. Type-metal, twenty per centum ad valorem. (1443.)

214. Chromate of iron, or chromic ore, fifteen per centum ad valorem. (1334.)

215. Mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1334.)

216. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron,‡ steel, copper, lead, nickel, pewter, tin, zinc, gold,§ silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem. (1067.)

Schedule D.—Wood and Wooden Wares.

217. Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem. (1133.)

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* This provision does not embrace any other hollow ware than castings of iron. (July 12, 1861, N. Y.)

† Needles of English manufacture, rusted and exported for polishing, cannot be reimported free of duty. (October 24, 1868. A. C. & Co.)

‡ Iron packages or casks containing caustic soda, used by the importers as the most suitable description of packages for caustic soda, were held to be entitled to entry at the same rate of duty as imposed on the caustic soda. (January 28, 1861. Philadelphia.)

A telegraph cable is not a non-enumerated article; it is liable, under the acts of 1861 and 1862, to a duty of 35 per cent. (U. S. *vs.* U. S. Telegraph Co., 7 Int. Rev. Rec., p. 141.)

Foreign chains imported to be left in the United States as mooring chains, for a line of foreign steam packets, become liable, on being landed, to duty as "manufactures of iron." (Tr. Reg., p. 560.)

§ Studs, bracelets, and watch-chains of gold, and watch-chains of silver, held by Department to be jewelry; and classified as such under 459, "in view of the well-established and accepted commercial meaning of the term," viz., "personal ornaments in gold, silver, and precious stones." (Nov. 20, 1869. San. Fran.)

218. Timber, squared, or sided, not specially enumerated or provided for in this act, one cent per cubic foot. (1134.)

219. *a.* Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; (1135.)
b. all other articles of sawed lumber, two dollars per one thousand feet, board measure. (1136.)
c. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure. 1136.)

220. And if planed on one side and tongued and grooved, one dollar per one thousand feet, board measure. (1136.)

221. And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure. (1136.)

222. Hubs for wheels, posts, last-blocks, wagon-blocks, ore-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem. (1137.)

223. Staves* of wood of all kinds, ten per centum ad valorem. (1138.)

224. Pickets and palings, twenty per centum ad valorem. (1139.)

225. Laths, fifteen cents per one thousand pieces. (1140.)

226. Shingles, thirty-five cents per one thousand. (1141.)

227. Pine clapboards, two dollars per one thousand. (1142.)

228. Spruce clapboards, one dollar and fifty cents per one thousand. (1143.)

229. House or cabinet furniture, in piece or rough, and not finished, thirty per centum ad valorem. (1144.)

230. Cabinet ware and house furniture, finished, thirty-five per centum ad valorem. (1145.)

231. Casks and barrels, empty, sugar-box shooks, and packing-boxes, and packing-box shooks, of wood, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1146.)

232. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood,† and satin wood, thirty-five per centum ad valorem. (1147.)

233. Manufactures of wood,‡ or of which wood is the chief component part, not specially enumerated or provided for in this act,§ thirty-five per centum ad valorem. (1147.)

234. Wood, unmanufactured, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1148.)

Schedule E.—Sugar.

235. All sugars‖ not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz.:

236. All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete

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* "Barrel staves," when shaved, grooved, and fitted for setting up into barrels, are commercially known as "shooks," and liable to duty as "manufactured wood," under decision of May 15, 1868. (Feb. 16, 1870. Oswego.)

† Pine headings from New Brunswick unmanufactured in whole except by saws, and a hole formed by a bit for the purpose of inserting a dowel to hold the small pieces of which the head is composed, were held to be subject to the duty of 35 per centum as "manufactures of wood." (June 2, 1863. Portland.)

‡ Fancy boxes, made of common wood and veneered with rosewood or ebony, invoiced as rosewood boxes and ebony boxes, and known in trade by those names, fell within schedule "B" of the Tariff Act of 1846, and were subject to duty as "manufactures of ebony, rosewood," etc. (Tr. Reg., p. 592.) See also Sill *vs.* Lawrence, 1 Bl. C. C., 605.

§ Under the Reciprocity Treaty of 1854, articles of wood manufactured in whole or in part by planing, shaving, turning, splitting, riving, or by any process other than rough hewing or sawing, were subject to duty of 35 per cent. ad valorem. (Jan. 28, 1863. Portland.)

‖ The weights of sugars imported in casks or boxes should be marked distinctly, as soon as the same are weighed by the United States weighers, by cutting with a scoring-iron on the head of the cask or cover of the box the gross weight of the package. (Feb. 2, 1871, N. Y.)

and concentrated molasses,* testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundredths cent per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four-hundredths of a cent per pound additional. (1094–6, 2204, see also 1877.)

237. All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely:

238. All sugar above No. 13 and not above No. 16 Dutch standard, two and seventy-five hundredths cents per pound. (1097, 2204.)

239. All sugar above No. 16 and not above 20 Dutch standard, three cents per pound. (1098, 2204.)

240. All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound. (1099, 2204.)

241. Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of four cents per gallon; molasses testing above fifty-six degrees, shall pay a duty of eight cents per gallon. (1103, 2204.)

242. Sugar candy, not colored, five cents per pound. (1100.)

243. All other confectionery,† not specially enumerated or provided for in this act, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound. (1101.)

244. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem. (1102.)

Schedule F.—Tobacco.

245. Cigars,‡ cigarettes, and cheroots of all kinds, two dollars and fifty cents per pound and twenty-five per centum ad valorem; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars. (1127.)

246. Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound, if not stemmed, seventy-five cents per pound; (1128.) if stemmed, one dollar per pound. (1130.)

247. All other tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound. (1128,)

248. Tobacco-stems, fifteen cents per pound. (1129.)

249. Tobacco, manufactured, of all descriptions, and stemmed tobacco, not specially enumerated or provided for in this act, forty cents per pound. (1130.)

250. Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp,

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* Concentrated molasses. Under the Act of 1846, the Department held that "the article imported under this designation, being brought by the process of manufacture to the point of crystallization, was to be considered an inferior sugar, and to be so taken in the appraisement, ascertainment, and estimate of the foreign general market value of the article. The Cuban authorities treat it as an inferior sugar. Melado is a manufacture from the juice of the sugar-cane by boiling; thus producing a sweet syrup superior in quality to molasses. Concentrated melado is held to be a manufactured sugar in a green state, and is produced by boiling the melado to the point of crystallization." (Tr. Reg., p. 562.)

† Fruit preserved in sugar, and fancifully arranged in glacé style, and attractive in form, held to be confectionery. (February 27, 1865. H. M., N. Y.)

‡ The practice at some of the ports for weighers, in returning the weight of imported cigars, to make an allowance for a supposed increase of weight, caused, as alleged, by the cigars contracting dampness or moisture during the voyage of importation, is contrary to the regulations of the Department (see Article 207, of Part 4), and must be at once discontinued. The actual weight of imported cigars, as well as that of other merchandise, the duties upon which are determined by weight, must be returned.

Should importers be of opinion that the alleged increase of weight constitutes a damage, application should be made to collectors for an allowance therefor, as in other cases. (Circular June 22, 1871.)

Upon an invoice of Havana cigars, purchased at Montreal, and imported into the United States, it was held that the dutiable value proper to be assessed was the actual market value, or wholesale price at Montreal, selected as the principal market of the country from which the cigars were imported into the United States. (March 2, 1866. W. & W.)

and pickled, scented or otherwise, of all descriptions, fifty cents per pound. (1131.)

251. Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1132.)

Schedule G.—Provisions.

252. Animals, live, twenty per centum ad valorem. (1189.)
253. Beef and pork, one cent per pound. (1069.)
254. Hams and bacon, two cents per pound. (1070.)
255. Meat, extract of, twenty per centum ad valorem. (1816.)
256. Cheese, four cents per pound. (1071.)
257. Butter, and substitutes therefor, four cents per pound. (1073.)
258. Lard, two cents per pound. (1074.)
259. Wheat, twenty cents per bushel. (1072.)
260. Rye and barley, ten cents per bushel. (1075.)
261. Barley, pearled, patent, or hulled, one-half cent per pound. (1197.)
262. Barley malt, per bushel of thirty-four pounds, twenty cents. (1328.)
263. Indian corn or maize, ten cents per bushel. (1076.)
264. Oats, ten cents per bushel. (1077.)
265. Corn-meal, ten cents per bushel of forty-eight pounds. (1082.)
266. Oat-meal, one-half cent per pound. (1083.)
267. Rye-flour, one-half cent per pound. (1084.)
268. Wheat-flour, twenty per centum ad valorem. (1816.)
269. Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound. (1425.)
270. Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound. (1085.)
271. Paddy, one and one-fourth cents per pound. (1086.)
272. Rice-flour and rice-meal, twenty per centum ad valorem. (1816.)
273. Hay, two dollars per ton. (1816.)
274. Honey, twenty cents per gallon. (1305.)
275. Hops, eight cents per pound. (2177.)
276. Milk, preserved or condensed, twenty per centum ad valorem. (1089.)

Fish:

277. Mackerel, one cent per pound. (1078.)
278. Herrings, pickled or salted, one-half of one cent per pound. (1078.)
279. Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound. (1078.)
280. Foreign-caught fish, imported otherwise than in barrels or half-barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds. (1078.)
281. *a*. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each;
b. When imported in any other form, forty per centum ad valorem. (2181.)
282. Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem. (1081.)
283. Salmon,* and all other fish, prepared or preserved, (1079.) and *prepared*

* Salmon prepared by boiling and spiced according to a recipe belonging to importers, and prepared for them exclusively, is not what is known in commerce as "preserved salmon;" but is properly classified as "prepared fish," at a duty of thirty-five per cent. (December 4, 1868, New York.)

meats of all kinds, not specially enumerated or provided for in this act, (1092.) twenty-five per centum ad valorem.

284. Pickles and sauces,* of all kinds, not otherwise specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1087.)

285. Potatoes, fifteen cents per bushel of sixty pounds. (1090.)

286. Vegetables, in their natural state, or in salt or brine, not specially enumerated or provided for in this act, ten per centum ad valorem. (1091.)

287. Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem. (1092.)

288. Chicory root, ground or unground, burnt or prepared, two cents per pound. (1233.)

289. Vinegar, seven and one-half cents per gallon. (1093.) The *standard* for vinegar shall be taken to be that strength which requires thirty-five grains of bi-carbonate of potash to neutralize one ounce Troy of vinegar; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard.

290. Acorns,† and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as a substitute therefor, not specially enumerated or provided for in this act, two cents per pound. (1183.)

291. Chocolate, two cents per pound. (1235.)

292. Cocoa, prepared or manufactured, two cents per pound. (1242.)

Fruits:

293. Currants, Zante or other, one cent per pound. (1258.)

294. Dates, plums, and prunes, one cent per pound. (1259.)

295. Figs, two cents per pound. (1274.)

296. *a.* Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box;
b. in bulk, one dollar and sixty cents per thousand;
c. In barrels, capacity not exceeding that of the one hundred and ninety-six pounds flour-barrel, fifty-five cents per barrel. (1281.)

297. *a.* Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box;
b. In bulk, two dollars per thousand. (1281.)

298. Lemons and oranges‡ in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1281.)

299. Limes and grapes, twenty per centum ad valorem. (1281.)

300. Raisins, two cents per pound. (1402.)

301. Fruits, preserved in their own juices,§ and fruit-juice, twenty per centum ad valorem. (1281.)

302. *a.* Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, not otherwise specified or provided for in this act, (1247.)
b. And jellies of all kinds, (1316.) thirty-five per centum ad valorem.

Nuts:

303. *a.* Almonds, five cents per pound; (1186.) shelled, seven and one-half cents per pound; (1186.)
b. Filberts, and walnuts, of all kinds, three cents per pound. (1275.)

304. Peanuts or ground beans, one cent per pound; shelled, one and one-half cent per pound. (1377.)

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* Haytian peppers imported in salt and water, not to be used in that form as a "pickle," but for the preparation of pepper sauce, are not embraced in this classification. (October 30, 1857, N. Y.) So also, walnuts imported in salt and water. (September 30, 1858, Boston.)

† "Powdered acorns," held by the experts to be the article enumerated in 1183 (now 290), but asserted by the importers to be intended or designed for medicinal purposes, were adjudged to be subject to a duty of three cents per pound under said clause. (November 17, 1863, Baltimore.)

‡ Boxes and bags containing oranges, lemons and macaroni, become merchandise when they enter into the value and are sold with the articles they contain; and their cost is properly included in the dutiable value of the contents. (January 30, 1866, Baltimore.)

§ Fruits put with water in bottles, and the atmosphere expelled by the application of heat, are classified as fruit preserved in their own juice. (March 8, 1860, N. O.)

305. Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, two cents per pound. (1343.)

306. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound. (1341.)

Schedule H.—Liquors.

307. *a.* Champagne, and all other sparkling wines, (981.) in bottles* containing each not more than one quart and more than one pint, seven dollars per dozen bottles;

b. Containing not more than one pint each and more than one-half pint, three dollars and fifty cents per dozen bottles;

c. Containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles;

d. In bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle. (981.)

308. *a.* Still wines, in casks, fifty cents per gallon; (2173.)

b. In bottles, (2174.) one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint;

c. And any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof;

d. But no separate or additional duty shall be collected on the bottles: (2174.)

e. *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States; (2174.)

f. *Provided further*, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. (2174.)

309. Vermuth, the same duty as on still wines. (987.)

310. Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles, except as specially enumerated or provided for in this act, shall pay an additional duty of three cents for each bottle. (981.)

311. *a.* Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this act, two dollars per proof gallon; (982.)

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* Wines not in bottles could, under the act of July 28, 1866 (508, Vol. I.), be imported in packages of any capacity whatever. (September 4, 1866, D. & Sons; also, January 21, 1867, P. H.'s Nephews.)

The importation of wines together with assorted spirituous liquors, or of an assortment of spirituous liquors in a case or package, is not prohibited by section 21, of the act of July 14, 1870, provided the package contain not less than one dozen bottles of liquor. (Feb. 15, 1871, Port Huron.)

In a letter to the collector at Baltimore, dated February 24, 1871, the Department authorized the adoption of the "practice of stating in entries of distilled spirits the actual number of wine gallons, with the duty assessed thereon, according to the number of degrees proof, at four cents a degree of each gallon, instead of stating the number of proof gallons at two dollars per gallon."

But see circular of May 15, 1871, in which the Department directs that in future entries the notation of the proof of spirituous liquors shall conform to the scale of Tagliabue's hydrometer, as corrected and explained in his manual, placing proof spirits at one hundred degrees, instead of at fifty degrees according to Tralle. Under this rule the duty would of course be two cents a degree instead of four cents. (See also Oct. 23, 1871. Balt. Syn. Ser., 941.)

The following instructions, in reference to the branding or marking of imported distilled spirits in casks, are hereby issued for the future guidance of officers of the customs, and will be held by them to supersede all former regulations on the same subject, so far as they conflict therewith:

1st. Upon the landing of distilled spirits in *casks* upon the wharf, and the due examination thereof by the gauger, each cask shall be marked by him, or under his supervision, so as to show the name of the port, date of importation, rate of proof, and number of gallons contained therein.

2d. A record of these facts shall be made by the gauger who marks the casks, in a book to be furnished him by the surveyor, or other supervising officer, for that purpose. The records to be made at the time of marking, and the books, when full, to be placed on file at the custom-house, for reference whenever necessary. (Circular, April 30, 1872. Syn. Ser., 1112.)

311. *b.* Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon;
c. And the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; (982.)
d. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States. (982.)

312. On all compounds or preparations,* of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits. (983.)

313. Cordials,† liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this act, two dollars per proof gallon. (984.)

314. *a.* No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof; (985.)
b. And all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon. (985.)

315. Bay-rum, or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof. (1200.)

316. Ale, porter, and beer, in bottles or jugs of glass, stone, or earthen ware, thirty-five cents per gallon;‡ otherwise than in bottles or jugs of glass, stone, or earthen ware, twenty cents per gallon. (986.)

317. Ginger-ale or ginger-beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same. (1816.)

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* Of a "compound or preparation containing of alcohol 90 per centum, and 10 per centum of castor oil and of alkanet root," the Department, prior to the passage of the above act, held that "it is an unenumerated article, and by virtue of the 20th section of the Act of August, 1842, it must pay duty according to the highest rate to which any of its component parts are liable;" and affirmed "the decision of the collector in assessing duty on the said article at the rate of two and a half dollars per gallon for fifty degrees, and five cents for each additional degree, being the rates to which alcohol was liable." (June 18, 1866. A. C. B.)

A "medical tincture" so called, which was found to be an alcoholic compound, of which alcohol formed the principal ingredient, was held to have been properly assessed at the rate of two and a half dollars per gallon of fifty degrees proof, and five cents for each degree above fifty. (February 2, 1867. S. & L.)

† Cordials, if they are compounds or preparations of which distilled spirits are a component part of chief value, will be liable to forfeiture if imported in casks or packages of less capacity than 30 gallons. (September 4, 1866. A. W.)

See Department Letter of January 4, 1865, to collector at San Francisco, as to the inclusion of the cost of boxes, bottles, etc., in ascertaining the dutiable value of wines, and see notes to 516, Vol. I. See also letter of July 26, 1866, to W. E. B. & Co., by which the assessment of the separate duty of two cents per bottle *in addition*, under the act of June 30, 1864, was affirmed.

In an appeal as to the duty on claret wine, imported from Bordeaux, in bottles, and in the dutiable value of which the cost of bottles, corks, labels, caps, straw, and cases was included, the Department held that these constituted an integral part of the market value, and that the duty was properly assessed. (March 15, 1866. Phil.)

Under the Act of 1864, it was held that "the duty on 'champagne or sparkling wines in bottles,' is not exclusively specific; the same schedule which governs all other wines as provided for in section 2, governs 'champagne or sparkling wines in bottles;' but a provision of the law directs that said wines shall not pay a *less rate of duty* than six dollars per dozen bottles, etc. Unquestionably, if the value justifies it, they must pay *more*." (Dec. 13, 1864, W. & C., Attys.)

The importation of wines together with assorted spirituous liquors, or of an assortment of spirituous liquors in a case or package, is not prohibited by section 21, of the Act of July 14, 1870, provided the package contain not less than one dozen bottles of liquor. (Feb. 15, 1871. Port Huron.)

Wines not in bottles may be imported in packages of any capacity whatever. (September 4, 1866, D. & Sons; also January 21, 1867, P. H.'s Nephews.)

‡ See instructions of Department to collector at Wilmington, N. C., in regard to estimation, by gallons, of quantity contained in a dozen bottles. (Jan. 19, 1867. See also Jan. 18, 1869, Syn. Series, 336.)

For rules as to duty on sour ale or beer, see May 3, 1869, Cape Vincent (Syn. Series, 1869, p. 21), where it was held that sour ale or beer is to be classified as ale or beer (however inferior), so long as it retains its identity and has not become what is commonly *known* and *used* as vinegar. If it becomes sour on the voyage of importation, its classification is not changed. (Ibid.)

Schedule I.—Cotton and Cotton Goods.

318. *a.* Cotton thread,* yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, (927.)
b. Valued at not exceeding twenty-five cents per pound, ten cents per pound;
c. Valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound;
d. Valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound;
e. Valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound;
f. Valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound;
g. Valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound;
h. Valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound;
i. Valued at over one dollar per pound, fifty per centum ad valorem. (927.)

319. *a.* On all cotton cloth,† not bleached, dyed, colored, stained, painted, or printed, *and not exceeding one hundred threads* to the square inch, counting the warp and filling, (921, 924.) two and one-half cents per square yard;
b. If bleached, three and one-half cents per square yard;
c. If dyed, colored, stained, painted, or printed, four and one-half cents per square yard.

320. *a.* On all cotton cloth, not bleached, dyed, colored stained, painted, or printed, *exceeding one hundred and not exceeding two hundred threads* to the square inch, counting the warp and filling, (922, 925.) three cents per square yard;
b. If bleached, four cents per square yard;
c. If dyed, colored, stained, painted, or printed, five cents per square yard:
d. *Provided*, That on all cotton cloth *not exceeding two hundred threads* to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over *eight* cents per square yard;
e. Bleached, valued at over *ten* cents per square yard;
f. Dyed, colored, stained, painted, or printed, valued at over *thirteen* cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem. (926, *Proviso.*)

321. *a.* On all cotton cloth *exceeding two hundred threads* to the square inch, counting the warp and filling, (923, 926.) not bleached, dyed, colored, stained, painted, or printed, four cents per square yard;
b. If bleached, five cents per square yard;
c. If dyed, colored, stained, painted, or printed, six cents per square yard:
d. *Provided*, That on all such cotton cloths not bleached, dyed, colored,

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* "The terms of the law imposing duty according to the count of the threads should be held to apply in all cases where such count can be ascertained by means of the 'glass' commonly used for such purpose, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser according to the number of threads to the square inch." (January 3, 1866. B. L. Ludington, U. S. App'r, N. Y.)

† "Cotton towels, bleached and having colored stripes at either end, intended as an ornament or finish, are properly assessed with the additional duty provided for articles of cotton, 'if printed, painted, colored or stained.'" (March 5, 1862, N. Y.)

321. stained, painted, or printed, valued at over *ten* cents per square yard;
e. Bleached, valued at over *twelve* cents per square yard;
f. And dyed, colored, stained, painted, or printed, valued at over *fifteen* cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem. (926, *Proviso.*)

322. On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem. (930, 1238.)

323. On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem. (930, 1238.)

324. *a.* Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this act, (929–32.)
b. And corsets, of whatever material composed, thirty-five per centum ad valorem.

325. Cotton laces, embroideries,* insertings, trimmings, lace window-curtains, cotton damask, hemmed handkerchiefs, and cotton velvet, forty per centum ad valorem. (929–31–32.)

326. Spool-thread of cotton,† seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen. (928.)

Schedule J.—Hemp, Jute, and Flax Goods.

327. Flax straw, five dollars per ton. (955.)

328. Flax, not hackled or dressed, twenty dollars per ton. (956.)

329. Flax, hackled, known as "dressed line," forty dollars per ton. (957.)

330. Tow, of flax or hemp, ten dollars per ton. (959.)

331. Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this act, twenty-five dollars per ton. (958.)

332. Jute butts, five dollars per ton. (2184.)

333. *a.* Jute, twenty per centum ad valorem; (960.)
b. Sunn, sisal grass, and other vegetable substances, not specially enumerated or provided for in this act, fifteen dollars per ton. (960.)

334. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (961.)

335. Flax, hemp, and jute yarns, thirty-five per centum ad valorem. (961, 971, 977.)

336. Flax or linen thread, twine,‡ and pack thread and all manufactures of

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* Cotton velvet elaborately embroidered and cut in slips or patterns of the size and shape of slippers was held to be embraced in the embroidery clause under the act of 1857. (August 24, 1857, New York.)

"It has been the practice to classify under these sections (of the acts of 1861 and 1862), (commonly known as the embroidery clauses) such goods as are commercially known as 'embroideries,' and not manufactures of any material to which embroidery may be added." (April 20, 1865, New York.)

The term "embroidered or tamboured," as used in those sections, can only be properly and safely applied to those fabrics figured or ornamented by the employment of the needle, whether directed by the hand, or by machinery in the loom or frame; and consequently manufactures figured in the loom or machine which weaves the fabric, as the texture is formed, without the employment of the needle either by hand or by mechanical agency, are not, therefore, to be considered as comprehended in this classification and liable to duty as "embroidered or tamboured." (See Tr. Reg., p. 565.)

† In the case of an importation of four hundred and seventy-eight tin boxes containing spool cotton, it was found that the spool cotton had been purchased by the dozen spools and not by the box, and afterwards put into the boxes by the purchaser at his own expense to prevent damage on the voyage. Held, "that the boxes do not enter into the market value or form part of the wholesale price of the spool cotton at the period of exportation." (March 29, 1866, New York.)

‡ "*Yarn* is a single thread, more or less twisted, and used for warp or weft in manufacture, when, by the packing of the loom, it is held together without much twisting, and answers, too, a better purpose than twine."

"*Twine* is a double and retwisted thread. Sometimes the manufacturer will designate a poor and slightly

flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this act, forty per centum ad valorem. (961.)

337. Flax or linen laces and insertings, (962.) embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act, (1264.) thirty per centum ad valorem.

338. Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem. (963.)

339. Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding sixty inches in width, made of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem. (963–4.)

340. Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (*except silk oil-cloth*), and on water-proof cloth, not otherwise provided for, forty per centum ad valorem. (1179.)

341. Gunny cloth, not bagging,* valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound. (965.)

342. Bags and bagging, and like manufactures, not specially enumerated or provided for in this act (*except bagging for cotton*), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem. (966.)

343. Bagging for cotton,† or other manufactures not specially enumerated or provided for in this act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at *seven cents or less* per square yard, one and one-half cents per pound; valued *at over seven cents* per square yard, two cents per pound. (967.)

344. Tarred cables or cordage,‡ three cents per pound. (968.)

345. Untarred manila cordage,‡ two and one-half cents per pound. (969.)

346. All other untarred cordage,‡ three and one-half cents per pound. (970.)

347. Seines,§ (972.) and seine and gilling twine, (961.) twenty-five per centum ad valorem.

348. Sail duck,‖ or canvas for sails, thirty per centum ad valorem. (973.)

349. Russia and other sheetings, of flax or hemp, brown or white, thirty-five per centum ad valorem. (974.)

350. All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (975.)

351. Grass-cloth, and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (978.)

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twisted twine as yarn, because not fit for the purposes for which twine is used, and only fit for the purposes for which yarn is used, *this, however, does not make it 'yarn.'*" (November 28, 1863, N. Y.)

* Gunny bags into which bags of rice were placed for greater security, and on landing were removed and sold without reference to the rice, possessed an independent value, and were held to be liable to duty under this clause. (May 30, 1865. W. P. C. & Co.) As to tare on gunny cloth, see letter of March 30, 1866. N. Y.

† "'Cotton bagging' is commercially known, and understood to apply exclusively to articles used and suitable for the *baling of cotton*, without reference to material; and this the phraseology of the law clearly indicates." (May 20, 1863. N. Y.)

"A duty on 'cotton bagging' can be levied only on articles known as such in commerce when the act imposing the duty was passed." (Curtis *v.* Martin, 3 How., 109; Bacon *v.* Bancroft, 1 Story, 341.)

‡ The term "cordage," as used in the tariff, being considered only applicable to ropes used in the rigging of vessels, "common bale rope for baling cotton," not used for that purpose, nor commonly known as "cordage," is entitled to entry as a manufacture of hemp. (Tr. Reg., p. 563.)

§ An importation claimed to be a seine, but destitute of the usual weights, sinkers, and ropes, necessary to constitute a complete "seine" within the meaning of the law imposing duties on "seines," was adjudged to be liable to duty as a flax twine at 40 per cent. (June 2, 1866, G. C.)

‖ The usual width of sail duck is 24 inches. A manufacture of flax 33 inches wide is not the article recognized as sail duck, nor the article intended for vessels' sails; being much too wide for strength; but subject to duty as a manufacture of flax, etc. (Jan. 28, 1864. N. Y.)

Schedule K.—Wool and Woollens.

352. All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes: (1149.)*

353. Class one, clothing wools.—That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three. (1150.)

354. Class two, combing wools.—That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals. (1151.)

355. Class three, carpet wools and other similar wools.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. (1152.)

356. *a*. The duty on wools of the first class which shall be imported *washed* shall be *twice* the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of all classes which shall be imported *scoured* shall be *three times* the duty to which they would be subjected if imported unwashed. (1153.)

b. The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. (1153.)

357. *a*. Wools of the *first class*, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; (1154.)

b. Wools of the *same class*, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound. (1154.)

358. *a*. Wools of the *second class*, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; (1155.)

b. Wools of the *same class*, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound. (1156.)

359. *a*. Wools of the *third class*, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound;† (1157.)

b. Wools of the *same class*, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound. (1158.)

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* Classification by race and blood the rule. (Feb. 26, 1869. N. Y. Syn. Ser., 361.)

† The percentage of allowance for increase of weight of wool should be ascertained by the appraisers and reported to collector in the same manner as estimates of damage. (May, 1871. N. Y.)

360. Wools on the skin,* the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe. (1159.)

361. Woollen rags,† shoddy, mungo, waste, and flocks,‡ ten cents per pound. (1161.)

362. Woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.§ (1162.)

363.
- *a.* Flannels, blankets,‖ hats of wool,¶ knit goods, and all goods made on knitting-frames, balmorals, woollen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted,** the hair of the alpaca, goat, or other animals, (*except such as are composed in part of wool,*) not specially enumerated or provided for in this act, (1163.)
- *b.* Valued at not exceeding thirty cents per pound, ten cents per pound;
- *c.* Valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound;
- *d.* Valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound;
- *e.* Valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound;
- *f.* *And in addition thereto*, upon all the above named articles, thirty-five per centum ad valorem;
- *g.* Valued at above eighty cents per pound, thirty-five cents per pound, and *in addition* thereto, forty per centum ad valorem. (1163.)

364. Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem. (1165.)

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* This clause subjects the wool to duty according to class and value as a distinct article. The proper way to ascertain the allowance to be made for the pelts is by pulling (not shearing) the wool from the skins, for the purpose of estimating the correct weight of the same. (Nov. 13, 1871; Sept. 16, 1872. Syn. Ser., 955, 1227.)

† "Forty per cent. of woollen rags in bundles of rags for the manufacture of paper is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry." (December 28, 1868. Rochester.)

‡ "Pulverized waste, or flock, or shoddy," was held to be liable to the same duty as waste, flocks, or shoddy, under the Act of 1846. (Lamrig *v.* Maxwell, 3 Bl. C. C., 125. See also Tr. Reg., p. 567.)

§ "Paddings," called "calf hair and cotton paddings," but returned by the appraiser as manufactures of wool and cotton, are subject to duty at the rate of fifty cents per pound and thirty-five per centum ad valorem, under this provision. (Feb. 9, 1872. Phil.)

"The materials of which certain railway rugs, imitation Astrakhan cloth, seal skin cloakings, and other similar goods are composed, mfd. partly of hair, having been found to be so blended that it was impracticable to determine by an examination whether said goods contained any wool or worsted, or wool or worsted waste, the Department decided that they should be classified as a mf. of wool, under the second clause of section 2, Act of March 2, 1867, except in cases where the invoice is accompanied by a certificate from the manufacturer of the goods" in the form prescribed S. S., 739.

On October 19, 1875 (S. S., 2480), the Department ruled that this certificate should, in future, be *disregarded;* and *reinstated* prior rules and principles for the determination of the classification of all goods imported under the commercial designation of "calf- or cow-hair goods;" to apply, not only to subsequent importations, but also to those previously made, and remaining in the custody of the collector.

Upon like importations remaining in warehouse, or withdrawn upon entries not finally liquidated, duties were directed to be assessed, as far as practicable, at the rates appertaining to mfs in part of wool n. o. p. f.

As to liquidated withdrawal entries covering goods of this class, the Department reserved the right of reliquidation and suit for the recovery of balances. (S. S., 2480.) But, under Department ruling of Oct. 26, 1876, all mfs. commercially known as "*calf- or cow-hair goods,*" are dutiable as *woollens or their similitudes respectively*, under 1162–68, or 908. (S. S., 3011. See T. D., 34.)

‖ See Treasury Regulations of 1857, pp. 555, 556, as to what is comprehended under the term "blanket." "Travelling rugs." held not to be blankets. (September 21, 1859. New York.)

¶ "The term 'hats of wool' applies only to hats the bodies of which are composed of wool that has undergone no process of manufacture except felting or fulling, and not to hats made of woollen cloth." (September 1, 1860. New York.)

** "Worsted being a distinct article, known in commerce under that name, worsted shawls with cotton borders, and suspenders with cotton ends, are not liable to be rated for duties as manufactures of wool." (Elliott *v.* Swartwout, 10 Pet., 137.)

"Under the Act of 1842, goats' hair plush or mohair plush, though composed partly of cotton, was chargeable with duty as a manufacture of 'goats' hair or mohair.'" (Thorp *v.* Lawrence, 1 Bl. C. C., 351.)

365. *a.* Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals. (1166.)
b. Valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem;
c. Valued at above twenty cents per square yard, seven cents per square yard, and forty per centum ad valorem;
d. If composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard and forty per centum ad valorem,
e. But all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard, and forty per centum ad valorem:
f. *Provided*, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem. (1166.)

366. Clothing, ready made, and wearing apparel of every description,* not specially enumerated or provided for in this act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and *in addition* thereto, thirty-five per centum ad valorem. (1167.)

367. Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies'† and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (*except knit goods*), forty-five cents per pound, and *in addition* thereto forty per centum ad valorem. (1167.)

368. Webbings, gorings, suspenders, braces, beltings, bindings, braids,‡ galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and *in addition* thereto, fifty per centum ad valorem. (1168.)

369. Aubusson, Axminster, and chenille carpets, and carpets woven whole for rooms, forty-five cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1169.)

370. Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1170.)

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* "By the term 'wearing apparel,' Congress intended to make the purpose, adaptation, and use of an article, and not its commercial designation, the test of its dutiable description." (Maillard *v.* Lawrence, 16 How., 251; S. C., 1 Bl. C. C., 504.)
Under the act of 1846, scarfs or shawls, manufactured in looms in strips or pieces containing several, and actually separated before importation, were chargeable with duty as wearing apparel. (Ibid. See also Tr. Reg., p. 583.)
Shawls and scarfs, or slips of whatever material, are wearing apparel. (Tr. Reg., p., 583.)
Pocket handkerchiefs although hemmed and otherwise prepared for use, are *not* to be classified as "articles worn." (Ibid., p. 570.)
Purses being articles carried, and not worn, within the meaning of the law, are chargeable with duty according to component materials. (Ibid., p. 581.)

† "Under the act of 1846 shawls of worsted and cotton, silk and worsted, silk, barege, merino, mousseline de laine, and worsted and silk scarfs, were subject to a duty of thirty per centum ad valorem, as wearing apparel." (Maillard *v.* Lawrence, 16 How., 251; S. C. 1 Bl. C. C., 504.)
"Under that act, scarfs or shawls, manufactured in looms, in strips or pieces, containing several, and actually separated before importation, were chargeable with a duty of thirty per centum as wearing apparel." (Ibid. See also Tr. Reg., p. 583.)

‡ This clause embraces, braids of cotton and worsted. (Dept. Let., April 11, 1867. C. & Co.) And galloons and fringes of mohair and bugles. (April 9, 1867. L. & B.) And gimps or trimmings of worsted and beads. (May 1, 1867. J. C. K.) And dress-trimmings of worsted and beads. (May 31, 1867. New York.)

371. Brussels carpets, thirty cents per square yard, and *in addition* thereto thirty per centum ad valorem. (1171.)

372. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, twenty-five cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1172.)

373. Tapestry Brussels carpets, printed on the warp or otherwise, twenty cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1173.)

374. Treble ingrain, three-ply, and worsted-chain Venetian carpets, twelve cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1174.)

375. Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1175.)

376. Druggets and bockings, printed, colored, or otherwise, fifteen cents per square yard, and *in addition* thereto, thirty per centum ad valorem. (1176.)

377. Hemp or jute carpetings, six cents per square yard. (1177.)

378. *a*. Carpets and carpetings of wool, flax, or cotton, or parts of either or other material, not otherwise herein specified, forty per centum ad valorem ; (1178.)

b. And mats, rugs,* screens, covers, hassocks, bedsides, and other portions of carpets or carpetings,† shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description ;

c. And the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem. (1178.)

379. Endless belts or felts for paper or printing machines, twenty cents per pound and thirty per centum ad valorem. (1164.)

Schedule L.—Silk and Silk Goods.

380. Silk, partially manufactured from cocoons, or from waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound. (2171.)

381. Thrown silk, in gum,‡ not more advanced than singles, tram, organzine, sewing silk, twist, floss,§ *in the gum*, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem. (2171.)

382. On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem. (2171.)

383. All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.‖ (1111, 1113, 2171.)

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* See department Letter of September 11, 1866, to S. & Co., as to what were "rugs" under the fifth section of the tariff act of 1864. (§ 369, Vol. I.)

Certain so-styled "railway rugs" of cows' hair and cotton, or calves' hair and cotton, held not to be "*rugs*" under this act. They should be classified according to the materials of "which they are composed, to be determined by the appraiser on examination," etc. (January 18, 1870, United States Appraiser, Boston.)

† The decision of the United States Circuit Court in United States *v.* Turnbull et al., acquiesced in by the Department, classifies felt carpeting under this clause, at 40 per centum ad valorem. (January, 30, 1872. Baltimore. Syn. Series, 1011.)

‡ "Silk purified from the gum and dyed, and that can be used without further manufacture, for weaving and other purposes, cannot fall within the provision for 'silk in the gum,' etc., but is to be embraced in the classification of 'manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for.'" (December 27, 1862, N. Y. See also July 8, 1863, N. Y.; and October 5, 1864, B. G. W.)

§ Floss-silk is "well-known to the trade as a fine, loose article without twist," and does not embrace "a double and twisted thread of silk." The latter is liable to 50 per centum duty. (April 29, 1867, W. H. H. & Co. See also March 21, 1870, N. Y.)

‖ Silk and cotton vestings so-styled, but sold as a pure silk article, were found upon examination to contain a very small proportion of cotton, and were properly classified, as silk vestings, subject to a duty of 60 per cent. ad valorem. (January 6, 1871, N. Y.)

Hat-bands, commercially known as "silk hat-bands," having one or two threads of cotton in the edge —classified as "silk trimmings"—duty, 60 per centum. (October 5, 1867, and April 9, 1868.)

Schedule M.—Books, Papers, etc.

384. Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this act, engravings,* bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem. (1210.)

385. Blank books, bound or unbound,† and blank books for press-copying, twenty per centum ad valorem. (1210.)

386. Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem. (1368.)

387. Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem. (1368.)

388. Paper, manufactures of, or of which paper is a component material, not specially enumerated or provided for in this act, fifteen per centum ad valorem. (1368.)

389. Sheathing paper, ten per centum ad valorem. (1368.)

390. Paper boxes, and all other fancy boxes,‡ thirty-five per centum ad valorem. (1369.)

391. Paper envelopes, twenty-five per centum ad valorem. (1370.)

392. *a.* Paper-hangings and paper for screens or fire-boards; (1371.)
b. Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1371.)

393. Pulp, dried, for paper-makers' use, ten per centum ad valorem. (1261.)

Schedule N.—Sundries.

394. Alabaster and spar statuary and ornaments, ten per centum ad valorem. (1184.)

395. Baskets and all other articles composed of grass, osier, palm leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1199.)

396. Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem. (1201.)

397. Blacking of all kinds, twenty-five per centum ad valorem. (1206.)

398. Bladders, manufactures of, twenty-five per centum ad valorem. (1207.)

399. Bone, horn, ivory, or vegetable ivory, all manufactures of, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1208.)

400. Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1209.)

401. Bouillons, or cannetille, metal threads, filé, or gespinst, twenty-five per centum ad valorem. (1212.)

402. Bristles, fifteen cents per pound. (1215.)

403. Brooms of all kinds, twenty-five per centum ad valorem. (1219.)

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* This includes colored engravings. (Knoedler *v.* Schell, 17 Leg. Int., p. 373.) Also "paper slipper patterns consisting of small sheets of paper with lines engraved thereon, at equal distances, upon which are impressed *in colors*, the heads of animals." (January 19, 1869. Boston.) Also lithographs colored in oil. (Dept. Let., January 25th, 1861. N. Y.)

† "Books invoiced as 'metallic memorandum books,' or 'metallic books with flap and band,' containing a few blank leaves between covers of leather, one of the covers having a flap, and containing a pocket for money or papers, the chief material being leather, are not to be regarded as 'blank books,' but as 'manufactures of leather not otherwise provided for.'" (Tr. Reg., p. 557.)

So blank books with leather covers, pocket-pencil, metal clasp, and blank leaves, are classified as manufactures of leather, metal, and paper, not otherwise provided for. (Ibid., 554.)

Tracts and pamphlets consigned to one for free distribution in his travels as an evangelist, are dutiable. (May 23, 1864. F. G. B.)

Books sent out of the United States to be bound, are liable to duty on their full value on their return. (May 19, 1870, R. H. Jr. Syn. Series, 666.)

‡ This does not include boxes manufactured of either of the woods specified in 232. (Tr. Reg., p. 558.)

404. Brushes of all kinds, thirty per centum ad valorem. (1220.)

405. Bulbs and bulbous roots, *not medicinal*, and not specially enumerated or provided for in this act, twenty per centum ad valorem. (1221.)

406. Burrstones,* manufactured or bound up into millstones, twenty per centum ad valorem. (1223.)

407. Buttons and button-moulds,† not specially enumerated or provided for in this act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem. (1224.)

408. Candles and tapers of all kinds, twenty per centum ad valorem. (1227.)

409. Canes and sticks for walking, *finished*, thirty-five per centum ad valorem; if *unfinished*, twenty per centum ad valorem. (1228.)

410. Card-cases, pocket-books, shell boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1229.)

411. Card-clothing, twenty-five cents per square foot; (1067.) when manufactured from tempered steel wire, forty-five cents per square foot. (1012.)

412. Carriages, and parts of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1230.)

413. Chronometers, box or ship's, and parts thereof,‡ ten per centum ad valorem. (1236.)

414. Clocks, and parts of clocks, thirty per centum ad valorem. (1237.)

415. Coach and harness furniture of all kinds, saddlery,§ coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1239)

416. Coal slack or culm,‖ such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel. (1240.)

417.
- *a.* Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. (1240.)
- *b.* A *drawback* of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.

418. Coke, twenty per centum ad valorem. (1243.)

419. Combs, of all kinds, thirty per centum ad valorem. (1246.)

420. Compositions of glass or paste, when not set, ten per centum ad valorem. (1248.)

421. Coral,¶ cut, manufactured, or set, twenty-five per centum ad valorem, (1251.)

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* Burrstones having a hole in the centre of each, and wrought sufficiently on one side to prepare them for the process of manufacture by grooving, etc., were held to be "wrought," but unmanufactured, requiring still to be grooved, if not to be subjected to other process of manufacture, to fit them fully for use, and to be entitled to entry free of duty under the Act of 1857 as "burrstones wrought or unwrought, but unmanufactured." (December 11, 1858, N. O.)

Burrstones manufactured or bound up into millstones, in any manner, should pay duty under this section. (February 13, 1869, N. Y.)

† Articles imported under the name of buttons and having shanks, showing that they were to be used as buttons, were classified under "Schedule D," tariff of 1846; while others, having no shanks, but capable of use as "dress ornaments," were classified under "Schedule C," and subjected to duty according to the material of which they are composed. (July 28, September 22 and 28, and October 3, 1857. N. Y.)

Wooden moulds covered with silk for dress ornaments and the same uncovered, were held not to be buttons or button-moulds, but manufactures of which silk is the component of chief value, and manufactures of wood respectively. (October 18, 1864, Boston.)

‡ A chronometer imported from England, and loaned to an outgoing vessel for hire, reimported on the sale of the vessel, is not entitled to free entry. (November 13, 1863, D. & T., N. Y.)

Chronometer boxes, imported empty and separate from the chronometers, being no part thereof, subject to duty separately, as manufactures of rosewood or mahogany. (August 3, 1858, N. Y.)

§ "Polished curb chains," being a short chain, finished and ready for attachment to a bridle bit, and fit for no other use, held to be "saddlery," and not entitled to entry as "chains under No. 9 wire gauge." (December 16, 1861, Boston.)

‖ Culm of coal embraces the screenings of bituminous as well as of anthracite coal. (Case of Odiorne *v.* Rentoul, U. S. C. C., March 10, 1870, Boston.)

¶ Heads cut from coral for jewelry are to be classified under this paragraph. (April 23, 1858. Boston.)

The fact that coral goods are gold-mounted, and are to be used for the adornment of the person, such ornamentation not being sufficiently material to change their character, does not entitle them to be classified as jewelry. (Nov. 2, 1864. Boston.)

422. Corks,* and cork bark, manufactured, twenty-five per centum ad valorem. (1252.)

423. Crayons of all kinds, twenty per centum ad valorem. (1255.)

424. Dice, draughts, chess-men, chess-balls, and billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem. (1314.)

425. Dolls and toys, thirty-five per centum ad valorem. (1260, 1439.)

426. Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound. (1265.)

427. Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem. (1267.)

428. Fans of all kinds,† except common palm leaf fans, of whatever material composed, thirty-five per centum ad valorem. (1270.)

429. *a.* Feathers of all kinds, *crude or not dressed, colored or manufactured*, twenty-five per centum ad valorem; (1271.)

b. When *dressed, colored, or manufactured*, including dressed and finished birds, for milinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem. (1271.)

430. Finishing powder, twenty per centum ad valorem. (1276.)

431. Fire-crackers of all kinds, one hundred per centum ad valorem. (1277.)

432. Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem. (1331.)

433. Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem. (1147.)

434. Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1282.)

435. Fur, articles made of, and not specially enumerated or provided for in this act, thirty per centum ad valorem. (1283.)

436. Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem. (1287.)

437. Grease,‡ all not specially enumeratad or provided for in this act, ten per centum ad valorem. (1290.)

438. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton. (1291.)

439. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, six cents per pound; valued above twenty cents per pound, ten cents per pound. (1293.)

440. Gun-wads, of all descriptions, thirty-five per centum ad valorem. (1424.)

441. Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1294.)

442. Hair, human, bracelets, braids, chains, rings, curls, and ringlets, composed of hair, or of which hair is the component material of chief value, thirty-five per centum ad valorem. (1295.)

443. Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem. (1295.)

444. Human hair, raw, *uncleaned* and not drawn, twenty per centum ad valorem. If *clean or drawn*, but not manufactured,§ thirty per centum ad valorem; when manufactured, thirty-five per centum ad valorem. (1295.)

445. Hair cloth, known as "crinoline cloth," and all other manufactures of

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* The cost of baskets containing imported corks is properly charged under the ninth section of the act of July 28, 1866 (712, Vol. I.), in the dutiable value of the corks. (October, 5, 1870, San Fran.)

† Certain fans, furs, jewelry, combs, brushes, etc., in miniature, known in commerce collectively as "dolls' wardrobe," held to be properly classified as toys. (Feb. 4, 1870, N. Y.)

‡ Grease rendered from hogs which died in Canada while in transit from Chicago to Boston, and sent back to Chicago, was admitted free of duty. (June. 29, 1866, Chicago.)

§ Hair styled by the importers "cheveux bruts," but returned by the appraisers as human hair, cleansed, dyed, and fully prepared and ready for braiding, curling, etc., was classified as "human hair cleansed or prepared for use." (July 27, 1860, New Orleans.)

hair not specially enumerated or provided for in this act, thirty per centum ad valorem. (1296.)

446. Hair cloth,* known as "hair seating," thirty cents per square yard. (1296.)

447. Hair pencils, thirty per centum ad valorem. (1297.)

448. Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for in this act, twenty per centum ad valorem. (1300.)

449. Hat bodies of cotton, thirty-five per centum ad valorem. (1299.)

450. Hatters' furs, not on the skin, and dressed furs on the skin,† twenty per centum ad valorem. (1301.)

451. Hatters' plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem. (1302.)

452. Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one quarter of one cent per pound. (1303.)

453. India-rubber fabrics, composed wholly or in part of India rubber, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1307–8.)

454. Articles composed of India rubber, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1309.)

455. India-rubber boots and shoes, twenty-five per centum ad valorem. (1310.)

456. Inks of all kinds and ink powders, thirty per centum ad valorem. (1311.)

457. Japanned ware of all kinds, not specially enumerated or provided for in this act, forty per centum ad valorem. (1315.)

458. Jet,‡ manufactures and imitations of, twenty-five per centum ad valorem. (1317.)

459. Jewelry of all kinds,§ twenty-five per centum ad valorem. (1396.)

460. Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem. (1319.)

461. Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem. (1319.)

462. Skins for morocco, tanned, but unfinished, ten per centum ad valorem. (1319.)

463. All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1319.)

464. Lime, ten per centum ad valorem. (1325.)

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* Selvedge is part of the fabric, and to be included in the measurement of the width. (S. S., 1877.)

† This embraces squirrels' tails, dyed or dressed, or which, although not dyed, have undergone a process beyond the raw or natural condition, which has cleansed, softened, prepared, or dressed them, so that they have been brought to a state fit and ready, without any further preparation, to be used as imported. (June 8, 1867, G. K.) Also dressed black lambskins. (August 5, 1870, N. Y.)

‡ Certain bracelets of jet, gold mounted or ornamented, held to be properly classified as manufactures of jet, and not entitled to entry as jewelry. (December 3, 1863, N. Y.)

§ "The 'cameo' is manufactured of a material composed of various colored layers, and so carved in relief as to exhibit different colors in the several parts or elevations of the work. The 'cameo' generally known as such in commerce and the arts is manufactured either of stone or shell, but always exhibiting those qualities of relief and colors. Imitation cameos do not include heads with more or less ornament cut from coral and designed for breastpins. The articles designated 'imitations of cameos,' as known in the trade, are believed to be usually formed out of porcelain, or some other plastic material, by moulding or pressure." (April 23, 1858, Boston.)

Studs, bracelets, and watch chains of gold, and watch chains of silver, held to be jewelry, under the established and accepted commercial meaning of the term, viz.: "personal ornaments in gold, silver, and precious stones," and previous decisions modified. (November 20, 1869, San Francisco.)

Mosaics encased in German silver, ready for use, with but the slight addition of a pin or hook to convert them either into breastpins or earrings without further setting, were held to be "set;" and the plain mode of setting did not remove them from this classification. (January 26, 1861, N. Y.)

As to cameos and mosaics in frames or settings other than metal, see note to paragraph 367.

465. Garden seeds, except seed of the sugar beet, twenty per centum ad valorem. (1388.)

466. Linseed or flaxseed,* twenty cents per bushel of fifty-six pounds; but *no drawback* shall be allowed on oil-cake made from imported seed. (1326.)

467. *a.* Marble† of all kinds, in block, rough or squared, sixty-five cents per cubic foot; (1329.)
b. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot. (1329.)

468. All manufactures of marble‡ not specially enumerated or provided for in this act, fifty per centum ad valorem. (1329.)

469. Musical instruments of all kinds,§ twenty-five per centum ad valorem.‖ (1339.)

470. *a.* *Paintings*,¶ in oil or water colors, and *statuary*** not otherwise provided for, thirty per centum ad valorem. (1349.)
b. But the term "*statuary*," as used in the laws now in force imposing duties on foreign importations, shall be understood to include *professional productions of a statuary or of a sculptor only.* (1349.)

471. Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem. (1348.)

472. Papier-maché, manufactures, articles, and wares of, thirty per centum ad valorem. (1372.)

473. *a.* Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; (1378.)
b. Pencil-leads, not in wood, ten per centum ad valorem (1379.)

474. Percussion caps, forty per centum ad valorem. (1382.)

475. Philosophical apparatus and instruments, thirty-five per centum ad valorem. (1383.)

476. *a.* Pipes,†† pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this act, seventy per centum ad valorem; (1385–6.)
b All common pipes of clay, thirty-five per centum ad valorem. (1386.)

477. Plaster of Paris, when ground or calcined, twenty per centum ad valorem. (1389.)

478. Playing cards, one hundred per centum ad valorem. (1392.)

479. Polishing powders of every description, by whatever name known, in-

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* Grain bags, imported from Canada, filled with flaxseed, reported by appraisers as a not *unusual* covering, are not liable to duty as bags. (April 10, 1868, Boston.)

† In measuring marble in blocks to ascertain dutiable quantity, an allowance may be made for the rough outsides, in accordance with the mercantile usage of the port, not to exceed, however, one inch on each end and three-quarters of an inch on each of the four sides. (November 16, 1870, Balt. Syn. Ser., 756.)

‡ Certain marble griffins, found to be parts of mantels, were held to be properly classified as "manufactures of marble" under this clause. (March 1, 1870, Philadelphia.)

§ Parts of musical instruments, or articles appertaining thereto, and which cannot be used for any other purpose, such as bows, tail-pieces, bridges, pegs or screws, for violins, or mouth-pieces or keys for wind instruments, and all other articles or parts necessary to render the instrument complete and fit for use, (provided they are not otherwise specified in the tariff, come within this provision, although the date of importation of such articles, or parts, may be distinct from that of the body or frame of the instrument. (Tr. Reg., p. 576.)

‖ A bird musical box, being in reality a gold snuff box with musical attachment, held not to belong to the class of musical instruments provided for in schedule E of the tariff act of 1857; but to "manufactures not otherwise provided for of brass, copper, gold," etc. (May 18, 1859, N. Y. See also note to 231, Vol. I.)

¶ Portraits "done in silk" are not to be considered paintings. (Tr. Reg., p. 581.)

Geneva enamelled paintings not to be classified with paintings under this paragraph. (March 3, 1858, N. Y.)

Nor small porcelain slates artistically painted for personal ornaments. (March 23, 1870, N. Y.)

** Statuary, the work of foreign artists, when imported for the use of individuals, is dutiable. (Oct. 22, 1864, N. Y.)

Tablets handsomely carved in basso relievo on one side, like tombstones, are not statuary, but manufactures of marble. (June 28, 1859, N. Y. See also June 29, 1859, N. Y., as to marble tablets.)

Vases adorned with figures, constituting their chief value, cannot be considered statuary. (Tr. Reg. 1857, p. 589.)

Nor are pedestals which are neither surmounted nor accompanied by statue or figure. (Dec. 15, 1869, N. Y.)

But see also (S. S. 693, 944, and 2264.)

†† "White clay pipes with India-rubber bands at the tip, and colored clay pipes, are not the articles known and commercially recognized as 'common' or 'white clay' pipes; but are provided for in the clause, 'on meerschaum, wood, porcelain, lava, and *all other* tobacco-smoking pipes,' etc." (October 19, 1864, N. Y.)

cluding Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty per centum ad valorem. (1394.)

480. Precious stones* of all kinds, ten per centum ad valorem.† (1396)

481. Rags, of whatever material composed, and not specially enumerated or provided for in this act, ten per centum ad valorem. (1401.)

482. Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem. (1403.)

483.
- *a.* Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; (1410.)
- *b.* In *bulk*, eight cents per one hundred pounds: (1410.)
- *c.* *Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars:
- *d.* *And provided further*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe;
- *e.* And upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

484. Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem. (1249, 1414.)

485. Sealing-wax, twenty per centum ad valorem. (1415.)

486. Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1417.)

487.
- *a.* Stones, *unmanufactured or undressed*, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton; (1428.)
- *b.* And upon stones as above, *hewn*, *dressed*, or *polished*, twenty per centum ad valorem. (1816.)

488. Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem. (1429, 1612.)

489. Tallow, one cent per pound. (1433.)

490. Teeth, manufactured, twenty per centum ad valorem. (1437.)

491.
- *a.* Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centum ad valorem; (1444.)
- *b.* Umbrellas, parasols, and shades, when *covered with silk or alpaca*, fifty per centum ad valorem;
- *c.* *All other* umbrellas, forty per centum ad valorem. (1444.)

492. Umbrellas, parasols, and sunshades, *frames and sticks for*, finished or unfinished, not specially enumerated or provided for in this act, thirty per centum ad valorem. (1445.)

493. Waste, all not specially enumerated or provided for in this act, ten per centum ad valorem. (1450.)

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* This, under the earlier decisions, comprehended only such stones as required to be set before being worn. Stone rings were not therefore included in this description, being an article ready to be worn without setting, and consequently held to become liable, if of carnelian or other stone not otherwise provided for, to duty as an unenumerated article. (Tr. Reg., p. 586.)

But under later rulings of the Department, carnelian rings were classified as jewelry, and held to be liable to duty at the rate of twenty-five per centum. (May 15, 1866. D. & O.)

† Cameos and mosaics in settings or frames of material other than metal are to be regarded as unenumerated articles subject to 20 per centum. (Tr. Reg., pp. 559 and 575.)

494. Watches, watch-cases, watch-movements, parts of watches,* and watch materials, not specially enumerated or provided for in this act, twenty-five per centum ad valorem. (1451.)

495. Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this act, thirty-five per centum ad valorem. (1452.)

The Free List.

Sec. 2503. The following articles when imported shall be exempt from duty:

496. Albumen, in any form or condition; lactarine. (1458.)
497. Aconite. (1455.)
498. Ambergris. (1466.)
499. Annato, roncou, rocou, or orleans, and all extracts of. (1474.)
500. Balm of Gilead. (1485.)
501. Blood, dried. (1578.)
502. Bones, crude, not manufactured, burned, calcined, ground, or steamed. (1508.)
503. Bone-dust and bone-ash for manufacture of phosphate and fertilizers. (1509.)
504. Carbon, animal, fit for fertilizing only. (1508, 1767.)
505. Guano, manures, and all substances expressly used for manure.† (1609, 1767.)
506. Musk, crude, in natural pod. (1677.)
507. Civet, crude. (1677.)
508. Cochineal. (1549.)
509. Dyeing or tanning: Articles in a crude state used in dyeing or tanning, not specially enumerated or provided for in this act. (1580.)
510. Fish-skins. (1279.)
511. Hide-cuttings, raw, with or without hair, and all glue-stock. (1619.)
512. Hoofs. (1623.)
513. Horns, and parts of horns, *unmanufactured*, and horn strips and tips.‡ (1623.)
514. Ipecac. (1633.)
515. Fish-sounds or fish-bladders. (1636.)
516. Leather, old scraps. (1651.)
517. Leeches. (1653.)
518. Rennets, raw or prepared. (1727.)
519. Argal, or Argol, or crude Tartar. (1479.)
520. Assafœtida. (1195.)
521. Barks, Cinchona, or other barks, used in the manufacture of quinia. (1491.)
522. Brazil paste. (1517.)
523. Camphor, crude. (1531.)
524. Cassia, Cassia buds, Cassia Vera, unground. (1121–2.)
525. Charcoal. (1540.)
526. Cinnamon, and chips of, *unground*. (1116.)
527. Cloves and clove stems, *unground*. (1119–20.)

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* Articles of spring steel requiring further manufacture to make them "watch springs" are not "parts of watches;" but must be classified as "manufactures of steel not otherwise provided for" (December 4, 1868, New York). But see the distinction made between "*finished*" and "*unfinished parts*." (October 26, 1857, New York.)

"Watch movements" were classified as "*watches*" under the act of 1857—not as "watch materials" or "unfinished parts of watches." (October 26, 1857, New York.)

But "watch hands" and "chain hooks" were classified as "watch materials and unfinished parts of watches" under the same act. (October 26, 1867, Boston.)

† Dung salt, capable of other uses than as manure, cannot be classified under this clause; nor if it contain over thirty per cent. of free potash. (November 20, 1869, August 2, 1870, Baltimore.)

‡ Horns of the stag or buffalo, cut into lengths for packing, are not removed from this classification. (Tr. Reg., p. 571.)

528. Cocculus indicus. (1548.)
529. Cudbear. (1568.)
530. Curry and Curry powder. (1570.)
531. Cutch. (1535.)
532. Divi-divi. (1575.)
533. Dragon's blood. (1576.)
534. Ergot. (1583.)
535. Gambier. (1778.)
536. Ginger-root, *unground.* (1602.)
537. Indigo and artificial indigo. (1630.)
538. Iodine, crude. (1632.)
539. Jalap. (1639.)
540. Kelp. (1645.)
541. Lac dye, crude, seed, button, stick, and shell. (1647.)
542. Lac spirits. (1648.)
543. Lemon juice and lime juice. (1322.)
544. Licorice root, *unground.* (1654.)
545. Litmus, prepared or not prepared. (1657.)
546. Mace. (1117.)
547. Madder, and munjeet or Indian madder, ground or prepared, and extracts of. (1661.)
548. Manna. (1664.)
549. Myrobolan. (1497.)
550. Orchil, or orchil liquid. (1691.)
551. Nutmegs. (1118.)
552. Nux vomica. (1682.)
553. Ottar of roses. (1686.)
554. Salacine. (1737.)

Oils:

555. Almond. (1686.)
556. Amber, crude and rectified. (1686.)
557. Ambergris. (1686.)
558. Anise, or anise seed. (1686.)
559. Aniline, *crude.* (1471.)
560. Aspic, or spike lavender. (1686.)
561. Bergamot. (1686.)
562. Cajeput. (1686.)
563. Caraway. (1686.)
564. Cassia and cinnamon. (1686.)
565. Cedrat. (1686.)
566. Chamomile. (1686.)
567. Citronella, or lemon grass. (1686.)
568. Civet. (1686.)
569. Fennel. (1686.)
570. Jasmine, or jasimine. (1686.)
571. Juglandium. (1686.)
572. Juniper. (1686.)
573. Lavender. (1686.)
574. Lemon. (1345.)
575. Limes. (1345.)
576. Mace. (1686.)
577. Neroli, or orange flower. (1345.)
578. Orange. (1345.)
579. Palm and cocoanut. (1697.)
580. Poppy. (1686.)
581. Rosemary or anthoss. (1686.)
582. Sesame or sesamum-seed, or bene. (1686.)
583. Thyme or origanum, red or white, valerian. (1686.)

584. Pepper, *unground*, of all kinds. (1114.)
585. Pimento, *unground*. (1114.)
586. Saffron and safflower, and extract of, and saffron cake. (1733–4.)
587. Selep, or saloup. (1738.)
588. Storax, or styrax. (1764.)
589. Turmeric. (1784.)
590. Turpentine, Venice. (1789.)
591. Valonia. (1497.)
592. Vegetable and mineral wax. (1792, 1816.)
593. Wood ashes, and lye of, and beet-root ashes. (1796.)
594. Acids used for medicinal, (1182) chemical, or manufacturing purposes, (1454.) not specially provided for or enumerated in this act.
595. Alizarine, natural or artificial. (2186.)
596. Agates, unmanufactured. (1457.)
597. Apatite. (1709.)
598. Asbestos, *unmanufactured*. (1484.)
599. Arsenic. (1480)
600. Antimony ore, crude sulphide of. (1476.)
601. Arsenic, sulphide of, or orpiment. (1693.)
602. Arseniate of aniline. (1481.)
603. Baryta, carbonate or witherite. (1412.)
604. Bauxite.
605. Aniline salts or black salts and black tares. (1503–4.)
606. Bromine. (1523.)
607. Cadmium. (1529.)
608. Calamine. (1530.)
609. Cerium. (1068 or 1334.)
610. Cobalt, as metallic arsenic. (1334.)
611. Chalk and cliff-stone, *unmanufactured*. (1538.)
612. Feldspar. (1273.)
613. Cryolite or kryolith. (1646).
614. Iridium. (1634.)
615. Kieserite. (1334.)
616. Kyanite or cyanite, and kainite. (1572.)
617. Lime, citrate of. (1544.)
618. Lime, chloride of, or bleaching powder, (1542.)
619. Magnesium. (1334.)
620. Magnesite, or native mineral carbonate of magnesia. (1327.)
621. Manganese, oxide and ore of. (1663.)
622. Mineral waters, all not artificial. (1672.)
623. Osmium. (1694.)
624. Palladium. (1696.)
625. Paraffine. (1378.)
626. Phosphates, crude or native, for fertilizing purposes. (1709.)
627. Potash, muriate of. (1717.)
628. Plaster of Paris or sulphate of lime, *unground*. (1711.)
629. Quinia, sulphate of, salts of, (2292.) and cinchonidia. (1332.)
630. Soda, nitrate of, or cubic nitrate. (1679.)
631. Strontia, oxide of, and proto-oxide of strontian, (1766.) and strontianite, or mineral carbonate of strontia. (1334.)
632. Sulphur, or brimstone, not specially enumerated or provided for in this act. (1522.)
633. Sulphur lac or precipitated. (1649.)
634. Tripoli. (1783.)
635. Uranium, oxide of, (1788.) verdigris or subacetate of copper. (1790.)
636.* Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots

* The editor has found great difficulty in arriving at a conclusion satisfactory to himself, as to the proper construction of paragraphs 94 and 636 of this act. The fact that the former is placed in the schedule of

and excrescences, such as nut-galls, fruits, flowers, dried fibers; grains, gums and gum-resin; herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vegetables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressly for dyeing, and dried insects—any of the foregoing, of which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act. (1262, 1594.)

637. Vaccine virus. (1566.)

638. Crude minerals, not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act. (1334.)

Sundries.

639. Aluminium. (1464.)

640. Amber beads and gum. (1465–7.)

641. Animals* brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations. (1472.)

642. *a.* Animals specially imported for breeding purposes,† shall be admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe; (1473.)

b. And teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe. (1473.)

643. Asphaltum (1194.) and bitumen, (1334.) crude.

644. Arrowroot. (1193.)

645. Articles imported for the use of the United States,‡ *provided* that the price of the same did not include the duty. (1483.)

646. Bamboo reeds, *no further manufactured* than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades. (1487.)

647. Bamboo, *unmanufactured*.§ (1488.)

648. Barrels of American manufacture,‖ exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty. (1489.)

"Chemical Products," and the latter in the corresponding division of the "Free List," embracing only products similar to those in the former, and that both are expressly restricted to articles "*not edible*;" as well as, that the provisions in other parts of the act for articles "*not medicinal*," bearing the same designation or coming within the same description as many of those in these paragraphs, seem to him to indicate that Congress must have intended to limit the provisions of these two paragraphs to medicinal articles, *possibly* including such as are used for dyeing, as may be inferred from the inclusion of "*woods used expressly for dyeing*," and of "*dried insects*." The other provisions above referred to are, especially, 405 for "bulbs and bulbous roots, not medicinal;" 465 for "garden seeds;" 760 for plants, trees, and shrubs of all kinds, n. o. p. f., and "seeds of all kinds except medicinal seeds," etc.

* Horses exported to be trained, may be returned *free* under this provision. (S. S., 2190.)

† "Live stock, imported for breeding purposes, *whether for the importer's own use or for sale*, are entitled to free entry under this clause." (Feb. 3, 1871, N. O.)

‡ Property imported for the use of the government is not liable to duty. (U. S. *v.* Lutz, 2 Bl. C. C. 383.)

§ Unmanufactured bamboo which may be manufactured into umbrella sticks or canes or used for whip handles, remains bamboo as designated in this section, until the process to convert it into these articles has commenced. (September 12, 1865, N. Y.) But bamboo-reeds trimmed at joints, and requiring but little labor to fit them for fishing-rods, were subjected to thirty per cent. duty under the act of 1846. (July 17, 1857, N. Y.)

‖ "Barrels of American manufacture exported filled, to be entitled to free entry on return, must be returned as *barrels, and not as parts of barrels*, and must have the internal revenue mark erased at the expense of the importer, before delivery. If the hoops, heads, and staves of such barrels are detached and returned as 'shooks,' they are dutiable." (March 26, 27, 30, 1868, to D. S. M. & Coll., N. Y.)

649. *a.* Articles the growth, produce, and manufacture* of the United States, when returned in the *same condition*† as exported. (1482.)
b. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, (1468, 2191.) including shooks when returned as barrels or boxes, (2191.)
c. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury;
d. And if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. (1482.)

650. Bed-feathers and downs. (1493.)

651. Bells,‡ broken, and bell-metal broken and fit only to be re-manufactured. (1495.)

652. Birds, stuffed. (1499.)

653. Birds, and land and water fowls. (1189, 1500.)

654. Bismuth. (1501.)

655. Bladders, crude, and all integuments of animals not specially enumerated or provided for in this act. (1505.)

656. Bologna sausages. (1506.)

657. Bolting cloths. (1507.)

658. Books, (1510.) engravings, bound or unbound, etchings, maps, and charts, (1210,) which shall have been printed and manufactured more than twenty years at the date of importation.

659. Books, maps, and charts imported by authority or for use of the United States or for the use of the library of Congress; but the duty shall not have been included in the contract of price paid. (1511.)

660. Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or

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* Held that the terms "growth, produce, *and* manufacture of the United States," used here, have the same meaning as those used in former acts on the subject, viz.: "growth, product, *or* manufacture of, &c." (March 30, 1872, Bost. Syn. Ser., 1082.)

The scrap iron of a U. S. built vessel sold abroad and broken up there is liable to duty on reimportation. (May 25, 1870, N. & Co. Syn. Series, 780.)

Organ pipes of domestic origin, voiced and fitted into an organ abroad, not exempt from duty. (Sept. 6, 1870, Chicago. Syn. Ser., 732.)

Animals raised in the U. S., taken to New Brunswick, and used there temporarily, cannot be returned to the U. S. without payment of duties, except the proper evidence of domestic origin and exportation is produced. (Dec. 14, 1870, Bangor.)

† Machinery of American manufacture returned broken and unfit for use as machinery, classified as "iron, old or scrap:" and cannot be entered under ¶ 649 *a*. (April 20, 1858, New York, and Tr. Reg., p. 577.)

Ale of American manufacture exported and returned sour, admitted free of duty on compliance with requirements of law, etc. (February 2, 1865, Hon. Ira Harris.)

"Two of 'Wise's Portable Stamps' (machinery for crushing ore) were taken to Canada, and there used for a few days. On reimportation held that such use is sufficient to render this provision of law inapplicable to them." (April 28, 1865, Fr. J.)

So of stove patterns sent to Canada to clean and wax and have castings taken from them, etc. (September 4, 1865, B. & P.)

So also as to certain machinery and mud tubs used in Canada and returned to United States; (February 21, 1866, F. & H.) and as to United States made locomotive engines used in Canada, (April 18, 1870, C. S.) and as to patterns imported from Canada for temporary use and to be returned. (April 19, 1870, Rochester.)

Where barrels of American manufacture are shipped to Cuba empty, then filled with molasses and brought back to the United States, the duty is to be levied upon the value of the barrels, as well as upon the molasses. (Knight *v.* Schell, 24 How., 526; Belcher *v.* Linn, Ibid. 533.)

In the case of a reimportation of spices ground in the United States, the Department held, that they were liable to duty under its previous rulings in similar cases, to wit: that unless the character, quantity, and condition of an article have been so entirely changed by manufacture as to merge its distinctiveness in a new article, it remains intact and liable to duty as originally classified. (November 27, 1865, M. & B.)

But "the cutting-over, re-sewing, and re-making of secondhand sacks and bags of foreign material in the United States, constitute them 'manufactures of the United States,' so as to entitle them to free entry; provided no drawback or bounty has been allowed thereon, nor any internal revenue tax refunded, and all regulations prescribed for identification have been complied with." (June 17, 1868, to Gen. Appraiser, New Orleans.)

American goods (books) exported by mail cannot be returned free of duty, because of the impracticability of securing evidence of identity of condition, as required by the General Regulations. (July 1, 1868, J. J. B.)

American machinery used abroad is not returned in same condition as when exported. (November 9, 1869, G. L.)

Old type of American manufacture imported to be recast and returned to country of exportation are chargeable with duty; and no drawback of duties can be allowed on their exportation as new type; their condition being essentially changed. (Tr. Reg., p. 578)

‡ Parts of broken cannon imported as "old bronze bell-metal," and differing materially from the alloy known as bell-metal, were classified as "metal unmanufactured not otherwise provided for." (March 4, 1864, N. Y.)

established for philosophical, literary or religious purposes,* or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States. (1512.)

661. Books, professional, of persons arriving in the United States. (1513.)

662. Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale. (1514.)

663. Breccia, in blocks or slabs. (1520.)

664. Brime. (1521.)

665. Brazil pebbles for spectacles, and pebbles for spectacles rough. (1518.)

666. Bullion, gold and silver. (1525.)

667. Burgundy pitch. (1526.)

668. Burr-stone, in blocks, *rough or unmanufactured*, and not bound up in mill-stones. (1527.)

669. Cabinets of coins, medals, and all other collections of antiquities. (1528.)

670. Castor or castoreum. (1534.)

671. Catgut strings, or gut-cord, for musical instruments. (1536.)

672. Catgut or whip-gut, *unmanufactured.* (1537.)

673. Coal, anthracite. (1545.)

674. Coal-stores of American vessels, but none shall be unloaded. (1546.)

675. Cobalt, ore of. (1547.)

676. Cocoa, or cacao, *crude*, and fibre, leaves, and shells of. (1550.)

677. Coffee. (1551.)

678. Coins, gold, silver, and copper.† (1552.)

679. Coir and coir yarn. (1553.)

680. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports. (1560.)

681. Copper, when imported for the United States mint. (1561.)

682. Coral, marine, *unmanufactured.* (1562.)

683. Cork-wood, or cork-bark, *unmanufactured.* (1563.)

684. Cotton. (1564.)

685. Curling-stones, or quoits. (1569.)

686. Cuttle-fish bone. (1571).

687. Diamonds, rough or uncut, including glaziers' diamonds. (1573.)

688. Diamond dust or bort.‡ (1574.)

689. Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this act. (1580.)

690. Eggs. (1581.)

691. Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper. (1584.)

692. Emery ore. (1265.)

693. Fans, common palm-leaf. (1585.)

694. Farina. (1586.)

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* Books imported by religious societies for distribution, do not come within this provision. (May 14, 1863, N. Y.)

Bibles and other books imported in good faith for the use of Sunday-schools in the United States admitted free of duty on requisite proof. (October 12, 1867.)

But if for distribution among the scholars they are subject to duty. (October 31, 1867.)

A distinction is made between books imported to be *used* by Sunday-schools, and books imported for distribution among the scholars. In the one case they remain the property of the schools; in the other they become the property of the scholars. (March 11, 1868, Detroit.)

But see treasury regulations of 1857, p. 598, where a different decision is made as to books imported for distribution among the students of a college as premiums.

Printed music in books or otherwise, is not entitled to free entry when imported for the use of any legally incorporated institution or society. (November 4, 1863, G. P. S., and April 29, 1868, Balt.)

Exemption not restricted to single copies of books. (January 10, 1870, W. & Son.)

† Chinese coin, known as "copper cash," and used in China as money by count, is not entitled to be imported free of duty; it is liable to the duty of old copper. (Cracker *v.* Redfield, 4 Bl. C. C.) Coins from China, composed of copper and brass, not entitled to free entry under this clause. (Tr. Reg., p. 562.)

‡ *Bort.* The American Encyclopædia says those diamonds that are unfit (from imperfection) for jewelry, are sold under the technical name of "*bort.*" They are crushed to powder and used by lapidaries. The splinters are made into drills for piercing holes through rubies, etc.

695. Fashion-plates, engraved on steel or on wood, colored or plain.* (1587.)
696. Felt, adhesive, for sheathing vessels.† (1588.)
697. Fibrin, in all forms. (1589.)
698. Fire-wood. (1590.)
699. Fish, fresh, for immediate consumption.‡ (1591.)
700. Fish, for bait. (1592.)
701. Flint, flints, and ground flint-stones. (1593.)
702. Fossils. (1596.)
703. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation. (1597.)
704. Fruits, green, ripe, or dried, not specially enumerated or provided for in this act. (1281.)
705. Furs, undressed. (1598.)
706. Fur-skins of all kinds, not dressed in any manner. (1598.)
707. Glass, broken pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.§ (1604.)
708. Glass-plate or disks, unwrought, for use in the manufacture of optical instruments. (1286.)
709. Goat skins, raw. (1605.)
710. Gold-beaters' moulds, and gold-beaters' skins.‖ (1606.)
711. Gold-size. (1607.)
712. Grease, for use as soap stock only, not specially enumerated or provided for. (1608.)
713. Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing. (1611.)
714. Gut, and worm gut, manufactured or unmanufactured. (1612.)
715. Guts, salted. (1613.)
716. Gutta-percha, *crude*. (1614.)
717. *a*. Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, *but unmanufactured*, not specially enumerated or provided for in this act; (1615.)
b. Of hogs, curled for beds and mattresses, and not fit for bristles. (1616.)
718. Hide-rope. (1620.)
719. *a*. Hides,¶ *raw or uncured*, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on;
b. Angora goat skins, *raw*, without the wool, *unmanufactured;*
c. Asses' skins, *raw* or *unmanufactured*. (1621.)
720. Hones and whetstones. (1622.)
721. Hop-roots, for cultivation. (1625.)
722. Hop-poles. (1148.)
723. Ice. (1627.)
724. India-rubber, *crude*,** and milk of. (1628.)
725. India-malacca joints, *not further manufactured* than cut into suitable lengths for the manufactures into which they are intended to be converted. (1631.)
726. Ivory, and vegetable ivory, *unmanufactured*. (1638.)

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* Colored fashion-plates, inclosed in illustrated magazines, but separate from the magazines, are entitled to free entry under this clause; the magazines being liable to 25 per centum ad valorem, as illustrated papers. (Feb. 2, 1871, N. Y.)

† This does not comprehend "patent asphalted roofing felt," or any other felt not used for sheathing vessels, within the meaning and intent of the law. (Tr. Reg., p. 567.)

‡ "By the phrase 'daily consumption,' it is *not* understood that the fish must be used on the day they are imported; but if there is reason to believe that they are to be used within a short time while fresh, they would be entitled to free entry." (June 20, 1866, Island Pond.)

§ Colored glass, in long round pieces, intended for manufacture of buttons and imitation precious stones, does *not* come within this classification. (December 3, 1859, New York.)

‖ An article styled "gold-beaters' skin," but not made of the same material, nor adapted to the same purpose, was held to be dutiable as a manufacture of bladder. (Feb. 9, 1869, N. Y.)

¶ This embraces all skins which may be and commonly are converted into leather. (Dept. Let., February 21, 1845, Boston.)

** The provision of the Act of March 2, 1861, for "india-rubber, in bottles, slabs, or sheets unmanufactured," was held to include "*strips*" unmanufactured. (July 8, 1861, N. Y.)

727. Jet, *unmanufactured.* (1640.)
728. Joss-stick, or joss-light. (1641.)
729. Junk, old. (1643.)
730. Lava, unmanufactured. (1650.)
731. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life. (1655.)
732. Lithographic stones, not engraved. (1656.)
733. Loadstones. (1658.)
734. Logs, and round, unmanufactured timber, not specially enumerated or provided for in this act, and ship timber, and ship planking. (1659.)
735. Macaroni and vermicelli. (2178, *b.*)
736. Magnets. (1662.)
737. Manuscripts. (1665.)
738. Marrow, *crude.* (1666.)
739. Marsh-mallows. (1667.)
740. Medals of gold, silver, or copper. (1669.)
741. Meerschaum, crude or raw. (1670.)
742. Mica and mica waste. (1671.)
743. Models of inventions* and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use. (1673.)
744. Moss, sea-weeds, and all other vegetable substances used for beds and mattresses. (1675.)
745. Newspapers and periodicals. (1210.)
746. Nuts, cocoa, and Brazil or cream. (1681.)
747. Oakum. (1684.)
748. Oil-cake. (1685.)
749. Oil, spermaceti, whale, and other fish oils of American fisheries,† and all other articles the produce of such fisheries. (1687.)
750. Olives, green or prepared. (1688.)
751. Orange and lemon peel, not preserved, candied, or otherwise prepared. (1689.)
752. Ores, of gold and silver. (1692.)
753. Palm nuts and palm-nut kernels. (1699.)
754. *a.* Paper-stock, crude, of every description, including all grasses, fibres, rags of all kinds,‡ other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and *fit only* to be converted into paper, and *unfit* for any other manufacture, (1700.)
b. And cotton waste, *whether for paper-stock or other purposes.* (1700.)
755. Parchment. (1374.)
756. Pearl, mother of. (1701)
757. Personal and household effects, not merchandise, of citizens of the United States dying abroad. (1704)
758. Pewter and britannia metal, old, and fit only to be remanufactured. (1706.)
759. Philosophical and scientific apparatus,§ instruments,‖ and preparations,

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* Machinery imported to be used experimentally and fit for use is not entitled to exemption from duty as "models of invention." (November 22, 1869, New Orleans.)
Models of a water-pressure engine imported for the purpose of instruction, etc., by the Massachusetts Institute of Technology, was held to be properly classified as "philosophical apparatus and instruments imported for the use of a seminary of learning." (March 19, 1870, A. P. R.)

† When whales are caught, and oil is manufactured by the crew of an American vessel, the oil is not subject to duty as the produce of foreign fishing, though owned and imported by persons in a foreign service. (U. S. *v.* Burdett, 2 Sum., 336.)

‡ "Forty per cent of woollen rags in bundles of rags for the manufacture of paper is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry." (December 28, 1868, Rochester.)

§ The free entry, as a philosophical apparatus, of a machine for the manufacture of drain tile pipes, to be used to illustrate to students the manner of moulding drain tubes for farm use, and in making such tubes for the illustration of the effects of drainage on experimental farm of the University of Virginia, refused. (September 15, 1870, Prof. J. W. M.)

‖ This does not extend to musical instruments. (July 22, 1871, N. O.)
There is no law to authorize the free entry of bells and appurtenances, imported for the use of churches or other religious societies. (October 7, 1870, Rev. C. H.)

statuary, casts, of marble, bronze, alabaster, or plaster of Paris,* paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale. (1708.)

760. Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, *except medicinal seeds* not specially enumerated or provided for in this act. (1388.)

761. Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden. (1710.)

762. Platina, *unmanufactured.* (1712.)

763. Platinum, *unmanufactured*,† (1712.) and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses. (1713.)

764. Plumbago. (1714.)

765. Polishing-stones. (1715.)

766. Pulu. (1718.)

767. Pumice and pumice stone. (1719.)

768. Quills, prepared or unprepared. (1722.)

769. Railroad-ties, of wood. (1724.)

770. Rattans and reeds, *unmanufactured.* (1725.)

771. Regalia,‡ and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States. (1726.)

772. Root-flour. (1730).

773. Rottenstone. (1732.)

774. Sago, sago crude, and sago flour. (1735.)

775. Sauer-kraut. (1742.)

776. Sausage skins. (1743.)

777. Sea-weed, not otherwise provided for. (1745.)

778. Seed of the sugar-beet. (2191.)

779. Shark skins. (1749.)

780. Shells of every description, *not manufactured.*§ (1750.)

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* Includes plaster casts; but photographs and lithographs are *not* exempt under this clause. (October 25, 1871, Baltimore. Syn. Series, 943.)

† "This comprehends platina imported either in ingots or in the form of sheets used in the manufacture of retorts and other vessels, or in the form of wire used by dentists in the manufacture of pivots for artificial teeth; or generally to the substance platina in any shape or form not constituting an article suitable for use without further manufacture." (Tr. Reg., p. 581.)

‡ Does not embrace an altar lamp for a church (S. S., 1710.); nor a brass lecturn (S. S., 1826.). But see also S. S., 205, as to church medals and candelabra.

Dresses imported for "Sisters of Charity" who were nursing the soldiers in the hospitals of Philadelphia and elsewhere, were held to be dutiable. (September 24, 1864, N. Y.)

So of church organs (Dept. Let., November 7, 1864, Hon. T. O. Howe), and of cloth imported for a church or charitable association (Tr. Reg., p. 560), and gas fixtures for a church. (Tr. Reg., p. 571.)

So of a memorial tablet of marble and brass to be placed in a church. (November 29, 1869, Phila.)

Caen-stone font and six brass flower-vases for a church held dutiable. (March 12, 1870, Balt.)

An altar and appendages, a gift to an academy, held dutiable. (Dept. Let., December 5, 1864, Ursuline Academy, Alton.) Also painted windows for churches. (Tr. Reg., p. 579.) And bells for churches. (Tr. Reg. p. 554.) And a clock imported for the tower of a cathedral. (February 28, 1866, Archbish. S.) And candlesticks, church ornaments, etc. (June 28, 1866, Rev. J. B.) So also of glass intended to be used for constructing a telescope for a seminary of learning; but held, that a finished telescope, imported for that purpose, would be free. (Tr. Reg., p. 571.)

A marble altar with statuary carved thereon, and imported for a convent, refused free entry as not embraced in the term "statuary" in this clause, but dutiable as a manufacture of marble. (April 4, 1871, N. Y.)

Paintings on glass, for churches, free. (January 25, 1870, N. Y.)

The term "Regalia," as used in this clause, was, September 30, 1864, ruled by the department to be "confined to articles worn on the persons of priests and others officiating, or used by hand in the performance of their ceremonies." A silver communion service imported for a church was held to be exempt as "regalia." (September 1, 1869, N. Y.)

This term does not include brown frieze cloth still in the piece, though designed for the manufacture of priests' gowns, but is limited as above. (August 25, 1868, Rev. Wm. S.)

Nor cords with tassels for trimming altars or pulpits. (Jan. 3, 1870, Port Huron.)

But contra as to *altar* cloths. (June 25, 1870, Balt.)

§ Shells imported as articles of merchandise for sale, and that have undergone any process of manufacture by polishing or cutting, are liable to duty at 35 per centum. (August 28, 1865. R. W.)

781. Shingle-bolts and stave-bolts, provided that heading-bolts shall be held and construed to be included under the term stave-bolts. (1751.)
782. Handle-bolts. (2188.)
783. Shrimps, or other shell-fish. (1752.)
784. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way. (1753.)
785. Silk cocoons, and silk waste. (1753.)
786. Silk-worms' eggs. (1754.)
787. Skeletons, and other preparations of anatomy. (1755.)
788. Skins, dried, salted or pickled. (1756.)
789. Snails. (1757.)
790. Soap-stocks. (1758.)
791. Sodium. (1068, or 1334.)
792. Sparterre, for making or ornamenting hats. (1759.)
793. Specimens of natural history,* botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale. (1760.)
794. Spunk. (1761.)
795. Spurs and stilts used in the manufacture of earthen, stone, or crockery ware. (2189.)
796. Straw, *unmanufactured.* (1765.)
797. Sugar of milk. (1768.)
798. Sweepings of silver and gold. (1769.)
799. Tamarinds. (1771.)
800. Tapioca, cassava, or cassada. (1772.)
801. Tea. (1773.)
802. Tea plants. (1774.)
803. Teasels. (1775.)
804. Teeth, *unmanufactured.* (1776.)
805. Terra alba, aluminous. (1777.)
806. Terra japonica. (1778.)
807. Tin ore, bars, blocks, or pigs, grain or granulated. (1780.)
808. Tonquin, Tonqua, or Tonka beans. (1781.)
809. Tortoise and other shells, *unmanufactured.* (1782.)
810. Turtles. (1785.)
811. Types, old, and *fit only* to be remanufactured. (1786.)
812. Umbrella sticks, crude, to wit, all partridge, hair wood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking canes. (1787.)
813. Vellum. (1447.)
814. Wafers, unmedicated. (1791.)
815. *a.* Wearing apparel, in actual use,† and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. (1793.)
b. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale. (1793.)

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* This does not embrace wild animals. The term "specimens of natural history," comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals. (T. R., p. 554.)

† Must have been in actual use by the persons or families owning them for at least one year, and not intended for any other persons or for sale. Must also be accompanied by the owner. (Tr. Reg., pp, 571, 600, also August 9, 1866, Galveston; and September 23, 1869, F. M. E.)

Or arrive within a reasonable time before or after his arrival. Five or six months cannot be considered a reasonable time. (October 24, 1868, Philadelphia.)

"Clothing or wearing apparel, or personal ornaments accompanying persons arriving in the United States, cannot be admitted free of duty, unless it appear by declaration of the party, under oath, that they have been in his or her actual use." (Tr. Reg., p. 560.)

"Such exemption of wearing apparel cannot be without limit as to the character and quantity of the articles which are to be admitted to free entry; and it is for the Department or its officers to determine

816. Whalebone, *unmanufactured.* (1794.)

817. Woods, poplar, or other woods, for the manufacture of paper. (1797.)

818. Woods, namely, cedar, lignumvitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured. (1798.)

819. *a.* Works of art, painting,* statuary,† fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister

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whether articles for which exemption is claimed are entitled thereto under a reasonable construction of the law.

"The rule by which the Department usually determines the dutiable or free character of wearing apparel in such cases is as follows:

"1st. Did the owner visit the foreign country for the purpose or with the direct intention of purchasing the article or articles?

"2d. Were the articles intended for the sole use of the person purchasing the same?

"3d. Was such purchase actually necessary for the health or comfort of the person or persons purchasing the same?

"These questions must be answered under oath." (September 25, 1871, J. R. W.)

This embraces a carriage, wagon, sleigh, and harness used abroad by one immigrating into the United States, and to be used by himself here. (June 3, 1862, Oswego; and September 23, 1868, Bost., but see S. S., 2036.)

Personal effects must accompany the person "arriving." (Dept. Let., May 11, 1865, Mrs. J. W. B. See also October 21, 1871, E. S. C. Syn. Ser., 939.)

Must have been in actual use abroad or in the United States by the persons owning them, prior to the shipment from the foreign port. (Tr. Reg., p. 600; and August 9, 1866, Galveston; and October 5, 1866, T. S.)

"Duty must be demanded on all watches but *one* brought into the United States by a single passenger. Seizure should be made only upon denial by the passenger that he has any other, or upon a false statement of the number in his possession. If all the watches are old, the passenger may choose the one to be treated as personal effects. If some are old and some new, the new are to be included among those to be treated as subject to duty." (July 14, 1868, N. Y.)

"An ambrotype, including not only likenesses of the owners, but pictures of sundry accessories, including a landscape of a foreign country, was held not to be entitled to free entry, but to have been properly subjected to duty of twenty per centum." (July 10, 1865, J. W. S.)

Iron safes, such as are used in an office or store, are not entitled to free entry as immigrants' effects. (September 28, 1868. Boston.)

"The law authorizing the admission of tools of trade is limited; it does not cover machinery or any article to be worked by any other than manual power and is restricted as to numbers, quantity, and value, to what is considered reasonable for the actual use of the person to whom they belong." (January 17, 1865, D. R.; also Circular, June 17, 1846.)

Wagons, harness, and other farming implements, whether old or new, in reasonable amount, accompanying an immigrant, and to be used by him, and not for sale, may be admitted free of duty. (June 27, 1864, Rochester; also August 3, 1868; and May 5, 1869. Syn. Series.)

Horses are not exempt from duty under this clause. (August 3, 1868, J. R. I.)

Nor steam-dredges and tenders. (August 6, 1868, Ogdensburg.)

A "French plate glass," taken from the United States to Canada, to be used in the theatrical exhibition of spectral illusions, is not entitled to free entry on reimportation as a "tool of trade," but preserves intact its distinctive character as "plate glass." (February 5, 1864, Hon. R. E. Fenton; and February 1, 1864, J. W.)

Paintings of an American artist returning from abroad, will be admitted free of duty, as effects appertaining to his profession. (Tr. Reg., p. 579.)

Architectural books bought abroad by a person for use in his profession, are exempt from duty under this section, as professional books of persons arriving in the United States. (June 30, 1868, Portland.)

This provision was also held to embrace a buggy and cutter, which had been actually used by a practicing physician in Canada, and which he intended to use on emigrating to the United States. (February 19, 1868, Buffalo.)

But not a team of horses and wagon purchased in Canada by a resident of the United States temporarily visiting that country on business, although afterwards used there. (May 28, 1872, Detroit. Syn. Series, 1133.)

"The Department holds that persons visiting a foreign adjacent territory, and then returning to the United States, cannot be considered as '*persons arriving in the United States;*' and this opinion has been strengthened by a recent decision of the court to the same effect." (November 6, 1866, L. W. T.)

Wax models and natural preparations illustrating the various departments of anatomy, physiology, pathology, etc., used abroad for two years professionally by a physician, and imported for the same use by him here, held to be free under this clause. (October 25, 1869, Philadelphia.)

Eighty-eight cases of anatomical models and specimens of medical preparations, brought to New York by a medical doctor, for the purpose of establishing an anatomical museum, were held not to be exempt from duty under this clause, as well because of the large quantity as the purpose of their importation. (March 19, 1870, L. J. J.)

Certain wood blocks and stereotype printing materials, arrived with the owner at New York, from England, admitted free as "implements of trade," on the usual affidavit. (April 4, 1870, N. Y.)

Wagons, harness, etc., imported by a circus company, are not implements of trade of an immigrant arriving in the United States, and are, therefore, dutiable. (January 11, 1871, N. Y.)

A lay figure of an artist in use over a year, is exempt from duty under this clause as a "professional implement." (July 14, 1871, Baltimore.)

* Frames of such paintings are exempt from duty only when they are of inconsiderable value, and obviously designed only for the preservation of the painting from injury during its transportation. (Tr. Reg., 1857, p. 578.)

Portraits "done in silk" are not to be considered "paintings," within the meaning of the law. (Ibid., p. 581.)

† Vases adorned with figures, constituting their chief value, cannot be considered "statuary." (Ibid., p. 589.)

Nor can a pedestal, the work of an American artist abroad, which is neither surmounted nor accompanied by statues or figure, but designed for statuary made in the United States. (December 17, 1869, N. Y.)

But in case of an importation of a marble monument, composed of several pieces of statuary, entitled to free entry as the work or production of an American artist, the base or pedestal is also exempt from duty when imported with the statue, it being shown that the entire work is that of an American artist residing abroad. (October 27, 1871, N. Y.)

Stereoscopic negatives of views taken in Venezuela and New Grenada by an American, not being either paintings or statuary, are not entitled to free entry under this act. (S. A. F., May 9, 1870. Syn. Series, 659.)

of the United States indorsed upon the written declaration of the artist; (1799.)

819. *b.* Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions, or to any State, or to any municipal corporation; (1800.)

c. Or religious corporation or society.* (1349.)

820. Yams. (1803.)

821. Zaffer. (1805.)

822. SEC. 2499. There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; (908.)

822*b*. And if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty;† (908.)

823. And on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. (908.)

824. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates:

825. *Provided*, That non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free.

826. SEC. 2500. Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a *duty equal to the tax* imposed by the internal-revenue laws upon such articles. (909.)

827. SEC. 2501. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty *shall not apply* to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States. (911.)

828. SEC. 2504. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period

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* The regulations issued May 25, 1867, under the original act, are as follows:

"The individual or association of individuals importing any object of art for presentation as a gift to the United States Government, or to any State, county, or municipal government, is required to make an application in writing to the Department, requesting such free entry, which shall contain a description of the work of art imported, and the name of the branch of the United States Government, or of the State, county, or municipal government, to which the presentation is intended to be made; such application to be accompanied by a letter, or other evidence, from the chief officer of the branch of the United States Government, or of the State, county, or municipal government, signifying the acceptance of such work of art as a gift."

† According to the decisions of the United States courts, the provisions of paragraphs 822 and 822*b*, reproduced from the 20th section of the Act of August 30, 1842, are "not designed to levy duties, but to check fraudulent evasions." (Stewart *v.* Maxwell, 16 How., 150.) Their effect was not to impose a duty on an article not provided for in the schedule of this act, or a different duty; but they simply give a rule of construction, to determine under what schedule a given article shall be ranged for the purpose of charging duty. (Marlot *v.* Lawrence, 1 Blatch., 608.) *They apply, however, only in cases where an article has not been specially provided for in this act.* (Lottimer *v.* Lawrence, ibid., 613.) But an article not enumerated by name in this act, does not come under the section which provides for non-enumerated articles (post 837-8), provided it so resembles some enumerated article in quality, material, or use, as to be governed by the above provisions of paragraphs 822 and 822*b*. (Ross *v.* Peaslee, 2 Curt. C. C., 499.)

These provisions merely determine the *rate* at which duties shall be levied *on unenumerated articles which are dutiable* by the law, and does not authorize the transfer of an article from the unenumerated to the free list. (December 15, 1858, N. Y.)

of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, *free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house;* but under such regulations as the Secretary of the Treasury may prescribe. (1807.)

829. SEC. 2505. The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being *unmanufactured* in whole or in part, *which is now admitted* into the ports of the United States *free of duty, shall continue to be so admitted* under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. (1808.)

830. SEC. 2506. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being *unmanufactured* in whole or in part, and *having paid the same taxes* as other American lumber on that river, shall be admitted into the ports of the United States *free of duty*, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. (1809.)

831. SEC. 2507. Machinery *for repair* may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also *limiting* all bonds to a period of time of *not more than six months* from the date of the importation. (1811.)

832. SEC. 2508. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted *free of duty,* under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation. (1812.)

833. SEC. 2509. All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith *for permanent exhibition* at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, *shall be admitted free of duty*, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act. (2264)

834. SEC. 2510. All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and

Pacific ports of the United States, after the passage of this act, *may be imported in bond* under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, *no duties shall be paid thereon.* But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, *except* upon the payment to the United States of the duties on which a rebate is herein allowed: (1813.)

834*b* *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

835. SEC. 2511. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade *may be withdrawn* from bonded warehouses *free of duty*, under such regulations as the Secretary of the Treasury may prescribe. (1814.)

836. SEC. 2512. That *no duty* shall be levied or collected on the importation of peltries brought into the territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, *unless* the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid. (1815.)

837. *a.* SEC. 2513. There shall be levied, collected, and paid on the importation of ALL *raw or unmanufactured articles*, not herein enumerated or provided for, a duty of *ten per centum* ad valorem;

b. And ALL *articles manufactured*, in whole or in part, not herein enumerated or provided for, a duty of *twenty per centum* ad valorem.

838. SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section:

839. *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section. (900.)

840. SEC. 2492. Whoever, being an officer, agent, or employé of the Government of the United States, shall knowingly aid or abet any person engaged in violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than five thousand dollars or by imprisonment at hard labor for not more than ten years, or both. (Rev. Stat., Sec., 1785.)

841. SEC. 2493. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be con-

ducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error. (901.)

842. SEC. 2494. The importation of neat cattle, and the hides of neat cattle from any foreign country into the United States *is prohibited: Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary. (902.)

843. SEC. 2495. Any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court. (904.)

844. SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, *which shall copy or simulate the name or trade-mark of any domestic manufacture*, shall be admitted to entry at the custom-houses of the United States, *unless* such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks *may require his name and residence and a description of his trade-marks to be recorded* in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, *and may furnish to the department fac-similes of such trade-marks;* and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs. (905.)

845. SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, *except* in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, *shall be forfeited* to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be *liable to be seized*, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws. (906.)

846. SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States. (907.)

847. SEC. 7. That sections *twenty nine hundred and seven and twenty-nine hundred and eight*, of the Revised Statutes of the United States, (1869–70.) and section *fourteen* of the act entitled "An act to amend the customs revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, (2156.) *be, and the same are hereby, repealed*, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind be estimated as part of their value in determining the amount of duties for which they are liable:

848. *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of *any material or form* designed to evade duties thereon, or designed for use otherwise, than in the bona-fide transportation of goods to the United States, the same shall be subject to *a duty of one hundred per centum ad valorem* upon the actual value of the same.

SEC. 8. That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:

849. SEC. 2841. Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

OATH OF CONSIGNEE, IMPORTER, OR AGENT.

850. I, ——— ———, do solemnly and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received, of goods, wares, and merchandise imported in the ———, whereof ——— ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief (insert the name and residence of the owner or owners), is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise, including all cost for finishing said goods, wares, and merchandise to their present condition, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

OATH OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

851. I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof —— —— is master ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods,

wares, and merchandise, including all cost of finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

OATH OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

852. I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost for finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

853. SEC. 9. If upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, *cannot be ascertained* to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, *it shall then be lawful* to appraise the same by ascertaining the *cost or value of the materials* composing such merchandise, at the time and place of manufacture, together with the expense of manufacturing, preparing, and putting up such merchandise for shipment, and *in no case* shall the value of such goods, wares, and merchandise be *appraised at less than the total cost or value thus ascertained.*

854. SEC. 10. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, *except* as otherwise provided in this act, shall be subjected to *no other duty* upon the entry thereof for consumption than if the same were

imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be *entitled to a refund of the difference*, between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

855. SEC. 11. Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof. (1806.)

856. SEC. 12. That in respect of all articles mentioned in Schedule E of section six of this act, (235 to 244.) this act shall take effect on and after the first day of June, anno Domini eighteen hundred and eighty-three.

857. SEC. 13. That the repeal of existing laws or modifications thereof embraced in this act *shall not affect* any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws *shall continue and may be enforced* in the same manner as if said repeal or modifications had not been made; nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof.

858. Any offences committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed.

859. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, *shall not be affected thereby;*

860. And all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

INTERNAL REVENUE SECTION.

861. SEC. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof:

862. On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand;

863. On cigarettes weighing not more than three pounds per thousand, fifty cents per thousand;

864. On cigarettes weighing more than three pounds per thousand, three dollars per thousand:

865. *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and such rebate to manufacturers may be paid in stamps at the

reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars.

866. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

U. S. REVISED STATUTES.

(U. S. Statutes in force December 1, 1873, as revised, consolidated, and approved June 22, 1874, and re-constructed in 1878.)*

TITLE I.

GENERAL PROVISIONS.

CHAPTER ONE.

867. SEC. 1. In determining the meaning of the Revised Statutes, or of any act or resolution of Congress passed subsequent to February twenty-fifth, eighteen hundred and seventy-one, words importing the singular number may extend and be applied to several persons or things; words importing the plural number may include the singular; words importing the masculine gender may be applied to females; the words "insane person" and "lunatic" shall include every idiot, non compos, lunatic, and insane person; the word "person" may extend and be applied to partnerships and corporations, and the reference to any officer shall include any person authorized by law to perform the duties of such office, unless the context shows that such words were intended to be used in a more limited sense; and a requirement of an "oath" shall be deemed complied with by making affirmation in judicial form.

868. SEC. 2. The word "county" includes a parish, or any other equivalent subdivision of a State or Territory of the United States.

869. SEC. 3. The word "vessel" includes every description of water-craft or other artificial contrivance used, or capable of being used, as a means of transportation on water.

870. SEC. 4. The word "vehicle" includes every description of carriage or other artificial contrivance used, or capable of being used, as a means of transportation on land.

871. SEC. 5. The word "company" or "association," when used in reference to a corporation, shall be deemed to embrace the words "successors and assigns of such company or association," in like manner as if these last-named words, or words of similar import, were expressed.

872. SEC. 6. In all cases where a seal is necessary by law to any commission, process, or other instrument provided for by the laws of Congress, it shall be lawful to affix the proper seal by making an impression therewith directly on the paper to which such seal is necessary; which shall be as valid as if made on wax or other adhesive substance.

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* The sections are numbered as in the Revised Statutes and subsequent volumes of the Statutes at large.

CHAPTER TWO.

FORM OF STATUTES AND EFFECT OF REPEALS.

873. SEC. 12. Whenever an Act is repealed, which repealed a former Act, such former Act shall not thereby be revived, unless it shall be expressly so provided.

874. SEC. 13. The repeal of any statute shall not have the effect to release or extinguish any penalty, forfeiture, or liability incurred under such statute, unless the repealing Act shall so expressly provide, and such statute shall be treated as still remaining in force for the purpose of sustaining any proper action or prosecution for the enforcement of such penalty, forfeiture, or liability.

TITLE XXXIV.

COLLECTION OF DUTIES UPON IMPORTS.

CHAPTER ONE.

COLLECTION-DISTRICTS, PORTS, AND OFFICERS.

875. SEC. 2580. The Secretary of the Treasury shall appoint inspectors of the customs to reside at San Antonio, Eagle Pass, the Presidio del Norte, and San Elizario, or at such other points as he may designate, not exceeding four in number, upon the routes by which goods entered and bonded and withdrawn from warehouse may, in pursuance of law, be exported to Mexico; and such inspectors shall make a report semi-annually to the Secretary of the Treasury of all the trade that passes under inspection, stating the number of packages, description of goods, their value, and the names of the exporters.*

876. SEC. 2581. All merchandise transported in bond to the port of Brownsville from any other port in the United States, by Brazos Harbor, may, on arrival in that harbor, be trans-shipped under such regulations, not inconsistent with law, as the Secretary of the Treasury may prescribe, in other vessels for transportation by the Rio Grande to Brownsville; and all merchandise imported into the district by Brazos Harbor, from any foreign country, may in like manner be trans-shipped to Brownsville as provided for goods, wares, and merchandise trans-shipped in bond.†

876*b*. SEC. 2609. Whenever an appraisement of imported merchandise is to be made at any port for which no appraiser is provided by law, the collector of the district shall appoint two respectable resident merchants, who shall be the appraisers of such merchandise.

877. SEC. 2610. Every merchant who, after being chosen by the collector as provided in the preceding section, and after due notice of such choice has been given to him in writing, declines or neglects to assist at such appraisement, shall be liable to a penalty not exceeding fifty dollars, and to the costs of prosecution therefor.‡

878. SEC. 2611. Special examiners of drugs, medicines, chemicals, and so forth, shall, before entering upon their duties, take and subscribe an oath faithfully and diligently to perform such duties, and to use their best endeavors

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* Act of August 30, 1852, ch. 96, § 3.
† Act of June 16, 1860, ch. 134, § 4. 12 Stat., 39.
‡ Act of March 1, 1823, ch. 21, § 19. 3 Stat., 736.

to prevent and detect frauds upon the revenue of the United States; which oath shall be administered by the collector of the port or district where the examiner making it is employed.

879. SEC. 2612. The Secretary of the Treasury shall give to the collectors of districts for which an examiner of drugs, medicines, and chemicals is not provided by law, such instructions as he may deem necessary to prevent the importation of adulterated and spurious drugs and medicines.

CHAPTER FOUR.

ENTRY OF MERCHANDISE.

880. SEC. 2766. The word "merchandise," as used in this Title, may include goods, wares, and chattels of every description capable of being imported.

881. SEC. 2767. The word "port," as used in this Title, may include any place from which merchandise can be shipped for importation, or at which merchandise can be imported.

882. SEC. 2768. The word "master," as used in this Title, may include any person having the chief charge or command of the employment and navigation of a vessel.

883. SEC. 2769. In cases where the forms of official documents, as prescribed by this Title, shall be substantially complied with and observed, according to the true intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.*

884. SEC. 2794. Every importer of distilled spirits or wines, or person to whom distilled spirits or wines are consigned, shall make a separate and additional entry thereof, specifying the name of the vessel, and her master, in which, and the place from which, such spirits or wines were imported, together with the quantity and quality thereof, and a particular detail of the casks or receptacles containing the same, with their marks and numbers; such entry shall be subscribed by the person making the same, for himself, or in behalf of the person for whom such entry is made, and shall be certified by the collector, before whom it is made, as a true copy, and conformable to the general entry before directed, in respect to all distilled spirits and wines therein contained; such entry thus certified shall be transmitted to the surveyor or officer acting as inspector of the revenue for the port where it is intended to commence the delivery of such spirits or wines.†

885. SEC. 2795. In order to ascertain what articles ought to be exempt from duty as the sea-stores of a vessel, the master shall particularly specify the articles, in the report or manifest to be by him made, designating them as the sea-stores of such vessel; and in the oath to be taken by such master, on making such report, he shall declare that the articles so specified as sea-stores are truly such, and are not intended by way of merchandise or for sale; whereupon the articles shall be free from duty.

886. SEC. 2796. Whenever it appears to the collector to whom a report and manifest of sea-stores are delivered, together with the naval officer, where there is one, or alone, where there is no naval officer, that the quantities of the articles, or any part thereof, reported as sea-stores, are excessive, the collector, jointly with the naval officer, or alone, as the case may be, may in his discretion estimate the amount of the duty on such excess; which shall be

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* Act of March 2, 1799, ch. 22, § 111. 1 Stat., 704.
† Act of March 2, 1799, ch. 22, § 37. 1 Stat., 658.

forthwith paid by the master, to the collector, on pain of forfeiting the value of such excess.

887. SEC. 2797. If any other or greater quantity of articles are found on board such vessel as sea-stores than are specified in an entry of sea-stores, or if any of the articles are landed without a permit first obtained from the collector, and naval officer if any, for that purpose, all such articles as are not included in the report or manifest by the master, and all which are landed without a permit, shall be forfeited, and may be seized; and the master shall moreover be liable to a penalty of treble the value of the articles omitted or landed.

888. SEC. 2798. The master of any vessel propelled by steam, arriving at any port in the United States, may retain all the coal such vessel may have on board at the time of her arrival, and may proceed with such coal to a foreign port, without being required to land the same in the United States, or to pay any duty thereon.

889. SEC. 2799. In order to ascertain what articles ought to be exempted as the wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, due entry thereof, as of other merchandise, but separate and distinct from that of any other merchandise, imported from a foreign port, shall be made with the collector of the district in which the articles are intended to be landed by the owner thereof, or his agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages, and their contents, with their marks and numbers; and the person who shall make the entry shall take and subscribe an oath before the collector, declaring that the entry subscribed by him and to which the oath is annexed contains, to the best of his knowledge and belief, a just and true account of the contents of the several packages mentioned in the entry, specifying the name of the vessel, of her master, and of the port from which she has arrived; and that such packages contain no merchandise whatever other than wearing apparel, personal baggage, or, as the case may be, tools of trade, specifying it; that they are all the property of a person named who has arrived, or is shortly expected to arrive in the United States, and are not directly or indirectly imported for any other, or intended for sale.*

890. SEC. 2800. Whenever the person making entry of any articles as wearing apparel, personal baggage, tools, or implements, is not the owner of them, he shall give bond with one or more sureties, to the satisfaction of the collector, in a sum equal to the duties on like articles imported subject to duty, upon the condition that the owner of the articles shall, within one year, personally make an oath such as is prescribed in the preceding section.†

891. SEC. 2801. On compliance with the two preceding sections, and not otherwise, a permit shall be granted for landing such articles. But whenever the collector and the naval officer, if any, think proper, they may direct the baggage of any person arriving within the United States to be examined by the surveyor of the port, or by an inspector of the customs, who shall make a return of the same; and if any articles are contained therein which in their opinion ought not to be exempted from duty, due entry of them shall be made and the duties thereon paid.†

892. SEC. 2802. Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the collector before whom such entry was made, by the person making entry, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article.†

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* Act of March 22, 1799, ch. 22, § 46. 1 Stat., 661.
† Act of March 22, 1799, ch. 22, § 46. 1 Stat., 662.

893. SEC. 2803. Any baggage or personal effects arriving in the United States, in transit to any foreign country, may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

894. SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect.

895. SEC. 2837. All invoices shall be made out in the weights or measures of the country or place from which the importation is made, and shall contain a true statement of the actual weights or measures of such merchandise, without any respect to the weights or measures of the United States.

896. SEC. 2838. All invoices of merchandise subject to a duty ad valorem shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such merchandise, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or of foreign coins, by law made current within the United States, in such foreign place or country.

897. SEC. 2839. If any merchandise, of which entry has been made in the office of a collector, is not invoiced according to the actual cost thereof at the place of exportation, with design to evade payment of duty, all such merchandise, or the value thereof, to be recovered of the person making entry, shall be forfeited.*

898. SEC. 2842. No merchandise subject to ad valorem duty imported into the United States, and belonging to a person residing in the United States, but at the time absent from the place where the merchandise is intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent, shall previously give bond, the form of which shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce, within four months, to the collector of the port where the merchandise may be, the invoice of the same, duly certified, according to the circumstances of the case, by the oath of the owner, or one of the owners; which oath shall be administered by a collector, if there is any in the place where the owner may be; or, if there is none, by some public officer duly authorized to administer oaths.

899. SEC. 2843. [No merchandise subject to ad valorem duty belonging to a person not residing at the time in the United States, and who shall have actually purchased the same, shall be admitted to entry, unless the invoice is verified by the oath of the owner, or one of the owners, certifying that the merchandise was actually purchased for his account, or for account of himself and partners in the purchase; that the invoice annexed thereto contains a true and faithful account of the actual cost thereof, and of all charges thereon, and that no discounts, bounties, or drawbacks, are contained in the invoice, but such as have been actually allowed on the same. Such oath shall be administered by a consul or commercial agent of the United States, or by some public officer duly authorized to administer oaths in the country where the merchandise was purchased; and the same shall be duly certified by the

* Act of March 2, 1799, ch. 22, § 66. 1 Stat., 677.

consul, commercial agent, or public officer; and when such oath is administered by an officer other than a consul or commercial agent of the United States, such official certificate shall be authenticated by such a consul or commercial agent.]

900. SEC. 2844. If there is no consul or commercial agent of the United States in the country from which such merchandise was imported, the authentication required by the preceding section shall be executed by a consul of a nation at the time in amity with the United States, if there is any such residing there; and if there is no such consul in the country the authentication shall be made by two respectable merchants, if any there be, residing in the port from which the merchandise shall have been imported.

901. SEC. 2845. [No merchandise subject to ad valorem duty belonging to a person not residing at the time in the United States, who has not acquired the same in the ordinary mode of bargain and sale, or belonging to the manufacturer, in whole or in part, of the same, shall be admitted to entry, unless the invoice thereof is verified by the oath of the owner, or of one of the owners, administered and authenticated in the mode prescribed in the two preceding sections, and certifying that the invoice contains a true and faithful account of the merchandise, at its fair market-value, at the time and place when and where the same was procured or manufactured, as the case may be, and of all charges thereon; and that the invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed.]

902. SEC. 2846. Whenever merchandise subject to ad valorem duty belongs to the estates of deceased persons or of persons insolvent who have assigned the same for the benefit of their creditors, the oaths to invoices may be administered to the executor or administrator, or to the assignee, of such persons.

903. SEC. 2847. Whenever merchandise subject to ad valorem duty is imported belonging to a person not residing in the United States, not accompanied with an invoice verified and authenticated as required by the preceding sections, or whenever it is not practicable to make such oath, or whenever there is an immaterial informality in the oath or authentication taken, or whenever the collector of the port at which the merchandise is has certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of the merchandise, the Secretary of the Treasury may admit the same to an entry. But he shall in no case admit any merchandise to an entry where there is just ground to suspect that a fraud on the revenue was intended.

904. SEC. 2848. The consignee, importer, or agent shall, previous to an entry allowed under the preceding section, give bond, the form whereof shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce the invoice, if the same be practicable, duly verified and authenticated, within eight months from the time of entry, if the merchandise was imported from any port on this side, and within eighteen months, if from any port beyond the Cape of Good Hope, or Cape Horn, or from the Cape of Good Hope.

905. SEC. 2849. In all cases where merchandise subject to ad valorem duty belongs in part to a person residing in the United States, and in part to a person residing out of the United States, the oath of one of the owners residing in the United States shall be sufficient to admit the same to an entry. In all cases, however, where the merchandise was manufactured, in whole or in part, by any one of the owners, residing out of the United States, the same shall not be so admitted to an entry, unless the invoice has been verified and authenticated by such manufacturer in the manner prescribed in section twenty-eight hundred and forty-five.

906. SEC. 2850. Whenever the invoice of merchandise belonging to a person not residing in the United States has not been duly verified and authenticated,

and, upon application to the Secretary of the Treasury, the merchandise has been refused an entry, the same shall be deemed suspected.

907. SEC. 2851. For every verification of an invoice and certificate before a consul or commercial agent, such consul or commercial agent shall be entitled to demand and receive from the person making the same, a fee of two dollars and fifty cents. But each shipper shall have the right to include all articles shipped by him in the same invoice.

908. SEC. 2852. When any merchandise is admitted to an entry upon invoice, the collector of the port in which the same is entered shall certify the same under his official seal; and no other evidence of the value of such merchandise shall be admitted on the part of the owner thereof, in any court of the United States, except in corroboration of such entry.*

909. SEC. 2853. [All invoices of merchandise imported from any foreign country shall be made in triplicate, and signed by the person owning or shipping such merchandise, if the same has actually been purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.] (See amendment 1314.)

910. SEC. 2854. [All such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment, for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects true; that it contains, if the merchandise mentioned therein is subject to ad valorem duty, and was obtained by purchase, a true and full statement of the time when and the place where the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market-value thereof at the time and place when and where the same was procured or manufactured; and, if subject to specific duty, the actual quantity thereof; and that no different invoice of the merchandise, mentioned in the invoice so produced, has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is the currency which was actually paid for the merchandise by the purchaser.]

911. SEC. 2855. The person so producing such invoice shall at the same time declare to such consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of merchandise; whereupon the consul, vice-consul, or commercial agent shall indorse upon each of the triplicates a certificate, under his hand and official seal, stating that the invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the merchandise therein mentioned. The consul, vice-consul, or commercial agent shall then deliver to the person producing the same, one of the triplicates, to be used in making entry of the merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of the merchandise. (See Amendment 1314.)

912. SEC. 2856. [In case of merchandise imported from a foreign country adjacent to the United States, the declaration in the two preceding sections

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* Act of March 1, 1823, ch. 21, § 23. 3 Stat., 737.

required, may be made to, and the certificate indorsed by, the consul, vice-consul, or commercial agent at or nearest to the port of clearance for the United States.*]

913. SEC. 2857. Whenever, from a change of the destination of any merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, or from other cause, the triplicate transmitted to the collector of the port to which such merchandise was originally destined, is not received at the port where the same actually arrives, and where it is desired to make entry thereof, the merchandise may be admitted to an entry on the execution by the owner, consignee, or agent, of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. The collector of the port where such entry shall be made shall immediately notify the consul, vice-consul, or commercial agent to whom such invoice has been produced, to transmit to such collector a certified copy thereof; and such consul, vice-consul, or commercial agent shall transmit the same accordingly without delay; and the duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received. Such liquidation, however, shall not be delayed longer than eighteen months from the time of making such entry.

914. SEC. 2858. [Whenever, from accident or other cause, it has become impracticable for the person desiring to make entry of any merchandise, to produce, at the time of making such entry, any invoice thereof, as hereinbefore required, it shall be lawful for the Secretary of the Treasury to authorize the entry of such merchandise upon such terms and in accordance with such general or special regulations as he may prescribe. The Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under the foregoing provisions as in other cases of forfeiture under the revenue laws.]

915. SEC. 2859. The six preceding sections shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States. And whenever the value of the imported merchandise does not exceed one hundred dollars, the collector may admit it to entry without the production of the triplicate invoice, and without submitting the question to the Secretary of the Treasury, if he is satisfied that the neglect to produce such invoice was unintentional and that the importation was made in good faith, and without any purpose of defrauding or evading the revenue laws.

916. SEC. 2860. [Except as allowed in the four preceding sections, no merchandise imported from any foreign place or country shall be admitted to an entry unless the invoice presented in all respects conforms to the requirements of sections twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, and twenty-eight hundred and fifty-five, and has thereon the certificate of the consul, vice-consul, or commercial agent in those sections specified, nor unless the invoice is verified at the time of making such entry by the oath of the owner or consignee, or of the authorized agent of the owner or consignee, certifying that the invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, unless the triplicate transmitted by the consul, vice-consul, or commercial agent to the collector has been received by him.]

917. SEC. 2861. No consular officer of the United States shall grant a certificate for merchandise shipped from countries adjacent to the United States, which have passed a consulate after purchase for shipment.

918. SEC. 2862. All consular officers are hereby authorized to require, before certifying any invoice under the provisions of the preceding sections,

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* Act of July 27, 1868, ch. 254. 15 Stat., 226.

satisfactory evidence, either by the oath of the person presenting such invoices or otherwise, that such invoices are correct and true. In the exercise of the discretion hereby given, the consular officers shall be governed by such general or special regulations or instructions as may from time to time be established or given by the Secretary of State.*

919. SEC. 2863. All consuls and commercial agents of the United States having any knowledge or belief of any case or practice of any person who obtains verification of any invoice whereby the revenue of the United States is or may be defrauded, shall report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury.

920. SEC. 2864. If any owner, consignee, or agent of any merchandise shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice consul, or commercial agent, or of any invoice which does not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, such merchandise or the value thereof shall be forfeited.

921. SEC. 2865.† If any person shall knowingly and wilfully, with intent to defraud the revenue of the United States, smuggle, or clandestinely introduce, into the United States, any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out or pass, or attempt to pass, through the custom house any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

CHAPTER FIVE.

UNLADING.

922. SEC. 2885. The officers of inspection of any port where distilled spirits or wines shall be landed, shall, upon the landing thereof, and as soon as the casks, vessels, and cases containing the same shall be inspected, gauged, or measured, brand or otherwise mark in durable characters, the several casks, vessels, and cases containing the same, and the marks shall express the number of casks, vessels, or cases, whether of spirits or wines, marked by each officer respectively, in each year, in progressive numbers for each of the articles; also the port of importation, the name of the vessel, and the surname of the master; also each kind of spirits or wines, for which different rates of duty are or shall be imposed, the number of gallons in each cask or case, and the rate of proof if spirits; also the name of the surveyor or chief officer of inspection for the port, and the date of importation; of all which particulars the chief officers of inspection shall keep fair and correct accounts, in books to be provided for that purpose.

923. SEC. 2886. On the sale of any cask, vessel, or case, which has been or shall be marked as containing distilled spirits or wines, and which has been emptied of its contents, and prior to the delivery thereof to the purchaser, or

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* Act of March 3, 1865, ch. 111. 13 Stat., 532.
† As amended by Act of February 27, 1877. (19 Stat., p. 247.)

any removal thereof, the marks and numbers, which shall have been set thereon by or under the direction of any officer of inspection, shall be defaced and obliterated in the presence of some officer of inspection or of the customs, who shall, on due notice being given, attend for that purpose, at which time the certificate which ought to accompany such chest, vessel, or case, shall also be returned and cancelled. Every person who shall obliterate, counterfeit, alter, or deface any mark or number placed by an officer of inspection upon any cask, vessel, or case, containing distilled spirits or wines, or any certificate thereof; or who shall sell or in any way alienate or remove any cask, vessel, or case, which has been emptied of its contents, before the marks and numbers, set thereon pursuant to the provisions of the preceding section, shall have been defaced or obliterated, in presence of an officer of inspection; or who shall neglect or refuse to deliver the certificate issued to accompany the cask, chest, vessel, or case, of which the marks and numbers shall have been defaced or obliterated in manner aforesaid, on being thereto required by an officer of inspection or of the customs, shall for every such offence be liable to a penalty of one hundred dollars, with costs of suit.

924. SEC. 2895. Whenever any Spanish vessel shall arrive in distress, in any port of the United States, having been damaged on the coasts or within the limits of the United States, and her cargo shall have been unladen, in conformity with the provisions of the four preceding sections, the cargo, or any part thereof, may, if the vessel should be condemned as not seaworthy, or be deemed incapable of performing her original voyage, afterward be reladen on board any other vessel under the inspection of the officer who superintended the landing thereof, or other proper person. No duties, charges, or fees whatever, shall be paid on such part of the cargo as may be reladen and carried away, either in the vessel in which it was originally imported, or in any other.*

925. SEC. 2898. In estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught.†

CHAPTER SIX.

APPRAISAL.

926. SEC. 2899. No merchandise liable to be inspected or appraised shall be delivered from the custody of the officers of the customs, until the same has been inspected or appraised, or until the packages sent to be inspected or appraised shall be found correctly and fairly invoiced and put up, and so reported to the collector. The collector may, however, at the request of the owner, importer, consignee, or agent, take bonds, with approved security, in

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* Act of February 14, 1805, ch. 15. 2 Stat., 214.

† The word here given as "draught," was "draft" in the Act of July 14, 1862, and in the Act of March 12, 1799. In Marriott *v.* Brune (9th How., 633), it was held that this word should be "draff," meaning dust and dirt, and not what is generally meant by "draught" or "draft." (1 Brightly, 358.)

double the estimated value of such merchandise, conditioned that it shall be delivered to the order of the collector, at any time within ten days after the package sent to the public stores has been appraised and reported to the collector. If in the meantime any package shall be opened, without the consent of the collector or surveyor given in writing, and then in the presence of one of the inspectors of the customs, or if the package is not delivered to the order of the collector, according to the condition of the bond, the bond shall, in either case, be forfeited.*

927. SEC. 2900. [The owner, consignee, or agent of any merchandise which has been actually purchased, or procured otherwise than by purchase, at the time, and not afterward, when he shall produce his original invoice to the collector and make and verify his written entry of his merchandise, may make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market-value or wholesale price of such merchandise at the period of exportation to the United States in the principal markets of the country from which the same has been imported; and the collector within whose district the same may be imported or entered may cause such actual market-value or wholesale price to be appraised; and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be collected a duty of twenty per centum ad valorem on such appraised value. The duty shall not, however, be assessed upon an amount less than the invoice or entered value.]

928. SEC. 2901. The collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of merchandise, and a greater number should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be, shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if the appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee. Such forfeiture may, however, be remitted by the Secretary of the Treasury on the production of evidence satisfactory to him that no fraud was intended.

929. SEC. 2902. [It shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market-value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandise, at the time of exportation, and in the principal markets of the country whence the same has been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market-value or wholesale price of every of them, as the case may require. All such merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States, in an unfinished condition, shall, in every such appraisal, be estimated to have been at the time of exportation, and place whence the same was imported into the United States, of as great value as if the same had been entirely finished.†]

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* Act of May 28, 1830, ch. 147, § 4. 4 Stat., 410.
† Act of August 30, 1842, ch. 270, § 16. 5 Stat., 563.

930. SEC. 2903. The President may cause to be established fit and proper regulations for estimating the duties on merchandise imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign government.*

931. SEC. 2904. When the duty upon any imports shall be subject to be levied upon the true market-value of such imports in the principal markets of the country from whence the importation has been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment, whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.

932. SEC. 2905. [In all cases where merchandise, subject to ad valorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific quantity or parcel of such merchandise has been imported into the United States from a country in which the same has not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market-value or wholesale price of similar articles at the principal markets of the country of production or manufacture at the period of the exportation of such merchandise to the United States.†]

933. SEC. 2906. When an ad valorem rate of duty is imposed on any imported merchandise, or when the duty imposed shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such merchandise, the collector within whose district the same shall be imported or entered shall cause the actual market-value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same has been imported, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed.

934. SEC. 2907. [In determining the dutiable value of merchandise, there shall be added to the cost, or to the actual wholesale price of general market-value at the time of exportation in the principal markets of the country from whence the same has been imported into the United States, the cost of transportation, shipment, and trans-shipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such merchandise is contained; commission at the usual rates, but in no case less than two and a half per centum; and brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. All charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined.]

935. SEC. 2908. [All additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition shall exceed by ten per centum the value declared in the entry, in addition to the duties imposed by law, there shall be collected a duty of twenty per centum on such value. But nothing contained in this and the preceding section shall apply to long combing or carpet wools costing

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* Act of March 2, 1799, ch. 22, § 61, Proviso. 1 Stat., 673.
† Act of August 30, 1842, ch. 270, § 16. 5 Stat. 563.

twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case one cent per pound duty shall be added: *Provided*, That this and the preceding section shall not be construed as impairing the provisions relating to duties on the several classes of imported wools, contained in Section 2504 under Schedule L.]

936. SEC. 2910. When merchandise of the same material or description, but of different values, is invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest valued goods in such invoice are subject.

937. SEC. 2911. Whenever articles composed wholly, or in part, of wool or cotton, of similar kind, but different quality, are found, in the same package, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole.*

938. SEC. 2912. When wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value.

939. SEC. 2913. In the appraisement of kid and all other gloves imported into the United States there shall be no discrimination in determining by appraisment the foreign market-value of such goods, whether protected by trade-mark or not; and in no case shall gloves so protected by trade-mark be appraised at a less foreign market-value than the like goods not so protected; and no sale or pretended sale of such goods shall be held to fix the value of the same.

940. SEC. 2914. The standard by which the color and grades of sugar are to be regulated, shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

941. SEC. 2915. The Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package.

942. SEC. 2916. For the purpose of carrying into effect the classification of wool and hair of animals, prescribed by Schedule L, Title "DUTIES UPON IMPORTS," a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, the standard samples of which shall be retained in the Treasury Department, shall be deposited in the custom-houses and elsewhere, as he may direct; which samples shall be used by the proper officers of the customs, to determine the class to which any imported wool or hair belongs.

943. SEC. 2917. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar; and all import duties that may be imposed by law

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* Act of July 14, 1832, ch. 227, § 13. 4 Stat., 593.

on vinegar imported from foreign countries shall be collected according to this standard.

944. SEC. 2918. The Secretary of the Treasury may, under the direction of the President, adopt such hydrometer as he may deem best calculated to promote the public interest for the purpose of ascertaining the proof of liquors; and, after such adoption, the duties imposed by law upon distilled spirits shall be collected according to the proof ascertained by any hydrometer so adopted.*

945. SEC. 2919. For the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of peas, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel.

946. SEC. 2920. In all cases in which the invoice or entry does not contain the weight, or quantity, or measure of merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

947. SEC. 2921. If, on the opening of any package, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

948. SEC. 2922. [The appraisers, or the collector and naval officer, as the case may be, may call before them and examine upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market-value or wholesale price of any merchandise imported, and require the production, on oath, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same. All testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same.]

949. SEC. 2923. [If any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by an appraiser or collector and naval officer, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the appraisers, or collector and naval officer, where there are no legal appraisers, may make of the merchandise shall be final and conclusive.]

950. SEC. 2924. [Any person who shall wilfully and corruptly swear falsely on an examination before any appraiser, or collector and naval officer, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.]

951. SEC. 2925. Whenever, in the opinion of the Secretary of the Treasury, it may be necessary in order to carry into full effect the laws for the collection of the revenue, he may authorize the collector of any district into which merchandise, subject to duty, may be imported, to require the owner, importer, or consignee of such merchandise, to give bond, in a sum not exceeding the value of such merchandise, that he will produce or cause to be produced, within a reasonable time, to be fixed by the Secretary, such proof as the Secretary may deem necessary, and as is in the power of the owner, importer, or consignee, to obtain, to enable the collector to ascertain the class or description of manufacture, or rate of duty, to which such merchandise is justly liable.†

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* Act of January 12, 1825, ch. 4. 4 Stat., 79.
† Act of May 28, 1830, ch. 147, § 8. 4 Stat., 411.

952. SEC. 2926. All merchandise, of which incomplete entry has been made, or an entry without the specification of particulars, either for want of the original invoice, or for any other cause, or which has received damage during the voyage, shall be conveyed to some warehouse or storehouse, to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained either by the exhibition of the original invoice thereof, or by appraisement, at the option of the owner, importer, or consignee; and until the duties thereon shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof.

953. SEC. 2927. [In respect to articles that have been damaged during the voyage, whether subject to a duty ad valorem, or chargeable with a specific duty, either by number, weight, or measure, the appraisers shall ascertain and certify to what rate or percentage the merchandise is damaged, and the rate of* percentage of damage, so ascertained and certified, shall be deducted from the original amount, subject to a duty ad valorem, or from the actual or original number, weight, or measure, on which specific duties would have been computed. No allowance, however, for the damage on any merchandise, that has been entered, and on which the duties have been paid or secured to be paid, and for which a permit has been granted to the owner or consignee thereof, and which may on examining the same prove to be damaged, shall be made, unless proof to ascertain such damage shall be lodged in the custom-house of the port where such merchandise has been landed, within ten days after the landing of such merchandise.]

954. SEC. 2928. Before any merchandise which may be taken from any wreck shall be admitted to an entry, the same shall be appraised; and the same proceedings shall be ordered and executed in all cases where a reduction of duty shall be claimed on account of damage which any merchandise shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent shall be dissatisfied with such appraisement, he shall be entitled to the privileges of appeal as provided for in this title.

955. SEC. 2929. [The principal appraisers shall revise and correct the report of the assistant appraisers as they may judge proper, and report to the collector their decision thereon. If the collector deems any appraisement of goods too low, he may order a reappraisement, either by the principal appraisers, or by three merchants designated by him for that purpose, who shall be citizens of the United States; and may cause the duties to be charged accordingly.†]

956. SEC. 2930. [If the importer, owner, agent, or consignee, of any merchandise shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select one discreet and experienced merchant to be associated with one of the general appraisers wherever practicable, or two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed to be the true value, and the duties shall be levied thereon accordingly.]

957. SEC. 2931. [On the entry of any vessel, or of any merchandise, the

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* The word "*or*" in the original section of the Act of 1799 (Sec. 52), was erroneously changed to "*of*" in the "Revised Statutes," from which the above is copied.

† Act of May 28, 1830, ch. 147, § 2. 4 Stat., 409.

decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties levied on merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond as for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury. The decision of the Secretary on such appeal shall be final and conclusive; and such vessel, or merchandise, or costs and charges, shall be liable to duty accordingly, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal for any duties which shall have been paid before the date of such decision on such vessel, or on such merchandise, or costs or charges, or within ninety days after the payment of duties paid after the decision of the Secretary. No suit shall be maintained in any court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless the decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.]

958. SEC. 2932. [The decision of the respective collectors of customs as to all fees, charges, and exactions of whatever character, other than those relating to the rate and amount of duties to be paid on the tonnage of any vessel, or on merchandise and the dutiable costs and charges thereon, claimed by them, or by any of the officers under them, in the performance of their official duty, shall be final and conclusive against all persons interested in such fees, charges, or exactions, unless the like notice that an appeal will be taken from such decision to the Secretary of the Treasury shall be given within ten days from the making of such decision, and unless such appeal shall actually be taken within thirty days from the making of such decision; and the decision of the Secretary of the Treasury shall be final and conclusive upon the matter so appealed, unless suit shall be brought for the recovery of such fees, charges, or exactions, within the period as provided for in the preceding section in regard to duties. No suit shall be maintained in any court for the recovery of any such fees, costs, and charges, alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless such decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.]

959. SEC. 2933. All drugs, medicines, medicinal preparations, including medicinal essential oils and chemical preparations, used wholly or in part as medicine, imported from abroad, shall, before passing the custom-house, be examined and appraised, as well in reference to their quality, purity, and fitness for medical purposes, as to their value and identity specified in the invoice.

960. SEC. 2934. All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared, permanently

and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names so affixed shall be judged to be forfeited.

961. SEC. 2935. If, on examination, any drugs, medicines, medicinal preparations, whether chemical or otherwise, including medicinal essential oils, are found, in the opinion of the examiner, to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German pharmacopœias and dispensatories, and thereby improper, unsafe, or dangerous to be used for medicinal purposes, a return to that effect shall be made upon the invoice, and the articles so noted shall not pass the custom-house, unless, on a re-examination of a strictly analytical character, called for by the owner or consignee, the return of the examiner shall be found erroneous, and it is declared as the result of such analysis, that the articles may properly, safely, and without danger, be used for medicinal purposes.

962. SEC. 2936. The owner or consignee shall at all times, when dissatisfied with the examiner's return, have the privilege of calling, at his own expense, for a re-examination; and the collector, upon receiving a deposit of such sum as he may deem sufficient to defray such expense, shall procure some competent analytical chemist possessing the confidence of the medical profession, as well as of the colleges of medicine and pharmacy, if any such institutions exist in the State in which the collection-district is situated, to make a careful analysis of the articles included in the return, and a report upon the same under oath. In case this report, which shall be final, shall declare the return of the examiner to be erroneous, and the articles to be of the requisite strength and purity, according to the standards referred to in the next preceding section, the entire invoice shall be passed without reservation, on payment of the customary duties.

963. SEC. 2937. If the examiner's return, however, shall be sustained by the analysis and report, the articles shall remain in charge of the collector, and the owner or consignee, on payment of the charges of storage, and other expenses necessarily incurred by the United States, and on giving a bond with sureties satisfactory to the collector to land the articles out of the limits of the United States, shall have the privilege of re-exporting them at any time within the period of six months after the report of the analysis; but if the articles shall not be sent out of the United States within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed, and hold the owner or consignee responsible to the United States for the payment of all charges, in the same manner as if the articles had been re-exported.

964. SEC. 2938. One of the assistant appraisers at the Port of New York, to be appointed with special reference to his qualifications for such duties, shall, in addition to the duties that may be required of him by the appraiser, perform the duties of a special examiner of drugs, medicines, chemicals, and so forth.

965. SEC. 2939. The collector of the port of New York shall not, under any circumstances, direct to be sent for examination and appraisement less than one package of every invoice, and one package at least out of every ten packages of merchandise, and a greater number should he, or the appraiser, or any assistant appraiser, deem it necessary. When the Secretary of the Treasury, however, from the character and description of the merchandise, may be of the opinion that the examination of a less proportion of packages will amply protect the revenue, he may, by special regulation, direct a less number of packages to be examined.

966. SEC. 2940. The Secretary of the Treasury may, on the nomination of the appraiser, appoint such number of examiners at the port of New York as

the Secretary may in writing determine to be necessary, to aid each of the assistant appraisers in the examination, inspection, and appraisement of merchandise. No person shall be appointed such examiner who is not, at the time of his appointment, practically and thoroughly acquainted with the character, quality, and value of the article in the examination and appraisement of which he is to be employed; nor shall any such examiner enter upon the discharge of his duties, as such, until he shall have taken and subscribed an oath faithfully and diligently to discharge such duties.

967. SEC. 2941. No appraiser, assistant appraiser, examiner, clerk, verifier, sampler, messenger, or other person employed in the departments of appraisal at the Port of New York, or any of them, shall engage or be employed in any commercial or mercantile business, or act as agent for any person engaged in such business, during the term of his appointment.

968. SEC. 2942. All provisions relating to the duties of appraisers, or to any proceedings consequent or dependent upon the action of such appraisers and not inconsistent with the provisions relating to the appraiser and assistant appraisers at the port of New York, shall be construed to apply to them.

969. SEC. 2943. [One of the assistant appraisers at the port of New York shall be detailed by the appraiser for the supervision of the department for the examination of merchandise damaged on the voyage of importation, and as far as practicable to make examinations and appraisals of such or any other merchandise as the appraiser may direct, and in all cases truly to report to him the extent of such damage, or the true value of the merchandise appraised, as the case may be, according to law; such report to be subject to revision, correction and approval by the appraiser, and to be transmitted to the collector in the same manner as other appraisals.]

970. SEC. 2944. If at any time, from an increase of importation, or from any other cause, there shall be found upon the floors of the public stores in the city of New York an accumulation of merchandise awaiting appraisement, the appraiser shall, under regulations established by the Secretary of the Treasury, direct the assistant appraisers, and others associated with them in this branch of the public business, to devote time beyond the usual business hours, in each day, during daylight, to their respective duties, so that the business of appraisement may be faithfully and more promptly dispatched.

971. SEC. 2945. [Any merchant who shall be chosen by the collector to make any appraisement required under any act respecting imports and tonnage, and who shall, after due notice of such choice has been given to him in writing, decline or neglect to assist at such appraisement, shall be subject to a penalty of not more than fifty dollars, and to the costs of prosecution therefor.*].

972. SEC. 2946. When merchandise is entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties.

973. SEC. 2947. The Secretary of the Treasury shall have authority to direct the appraisers for any collection-district to attend in any other collection-district for the purpose of appraising any merchandise imported therein.

974. SEC. 2948. No portion of the additional duties provided by this Title shall be deemed a fine, penalty. or forfeiture, for the purpose of being distributed to any officer of the customs; but the whole amount thereof, when received, shall be paid directly into the Treasury.†

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* Act of March 3, 1823, ch. 21, § 19. 3 Stat., 736.
† Act of February 11, 1846, ch. 7, § 3. 9 Stat., p. 3.

975. SEC. 2949. The Secretary of the Treasury from time to time shall establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all merchandise imported into the United States, and just and proper entries of such actual market-value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market-value or wholesale price of each of them. The Secretary of the Treasury shall report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

976. SEC. 2950. The certificate of any one of the appraisers of the dutiable value of any imported merchandise required to be appraised, shall be deemed to be the appraisement of such merchandise required by law to be made by such appraisers. Where merchandise shall be entered at ports where there are no appraisers, the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by law to be made by such officer.

977. SEC. 2951. [Wherever the word "ton" is used in this chapter, in reference to weight, it shall be construed as meaning twenty hundred-weight, each hundred-weight being one hundred and twelve pounds, avoirdupois.]

978. SEC. 2952. The words "value" and "valued," used in this chapter, shall be construed as meaning the true market-value of merchandise in the principal markets of the country from whence exported at the date of exportation.

979. SEC. 2953. Nothing herein contained shall be construed to prevent the leasing or hiring of such buildings or accommodations as may be required for the use of the United States appraisers for the due examination and appraisal of imported merchandise at the ports where such officers are provided by law, nor to prohibit the leasing or hiring by collectors of the customs, for short periods, with the approval of the Secretary of the Treasury, of such stores as may be required for custom-house purposes at any of the smaller revenue ports of the United States.*

CHAPTER SEVEN.

THE BOND AND WAREHOUSE SYSTEM.

980. SEC. 2954. The Secretary of the Treasury may, at his discretion, lease such warehouses as he deems necessary for the storage of unclaimed goods, or goods which for any other reason are required by law to be stored by the Government.†

981. SEC. 2955. No leases shall be entered into by the United States for any warehouses for the storage of warehoused or unclaimed merchandise at any port where there may exist any private bonded warehouses: *Provided*, That such buildings may be leased as may be required for the use of appraisers for the examination and appraisal of imported merchandise at ports where such officers are provided by law; and collectors may lease, for short periods, at any of the smaller ports, such stores as may be required for custom-house purposes, with the approval of the Secretary of the Treasury.*

982. SEC. 2956. All warehouses hired by the collector, naval officer, or surveyor, shall be on public account, and paid for by the collector as such, and

* Act of March 28, 1854, ch. 30, § 7.

† Joint Resolution of February 14, 1850, No. 4, § 1. Proviso, 9 Stat., p. 560.

shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury.*

983. SEC. 2957. No collector or other officer of the customs shall enter into any contract or agreement for the use of any building to be thereafter erected as a public store or warehouse, and no lease of any building to be so used shall be taken for a longer period than three years, nor shall rent be paid, in whole or in part, in any case, in advance.†

984. SEC. 2958. Cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods and lumber, may, at the discretion of the Secretary of the Treasury, be constituted bonded warehouses for the storage of such articles under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults shall be exclusively appropriated to the storage of wines or distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom-house and the owner or proprietor of the cellars or vaults shall be placed.‡

985. SEC. 2959. Parts of such building as shall be approved by the Secretary of the Treasury may be bonded for the storage of grain, under such rules, regulations, and conditions as he may prescribe for the security of the revenue.

986. SEC. 2960. Private warehouses shall be used solely for the purpose of storing warehoused merchandise, and shall be previously approved by the Secretary of the Treasury, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in the warehouse; and all the labor on the merchandise so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor.§

967. SEC. 2961. Before any of the stores or cellars, owned or occupied by private individuals, shall be used as a warehouse for merchandise imported by other merchants or importers, the owner, occupant, or lessee thereof shall enter into bond, in such sums and with such sureties as may be approved by the Secretary of the Treasury, exonerating and holding harmless the United States and its officers from or on account of any risk, loss, or expense of any kind or description, connected with or arising from the deposit or keeping of the merchandise in the warehouses; and all imports deposited in any public or private warehouse authorized by this Title shall be at the sole and exclusive risk and expense of the owner or importer.‖

988. SEC. 2962. Any merchandise subject to duty, with the exception of perishable articles, also gunpowder, and other explosive substances, except fire-crackers, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited, at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused merchandise of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused merchandise; such place of storage to be designated on the warehouse-entry at the time of entering such merchandise at the custom-house.¶

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* Act of March 3, 1841, ch. 35, § 6. 5 Stat. 432.
† Act of March 28, 1854, ch. 30, § 7.
‡ Act of March 28, 1854, ch. 30, § 1. 2 prov.
§ Ibid., 1 prov.
‖ Act of March 28, 1854, ch. 30, § 3.
¶ Ibid. § 1, p. 88.

989. SEC. 2963. When merchandise, imported into the United States, has not been entered in pursuance of the provisions of any act regulating imports and tonnage, the same shall be deposited in the public warehouse, and shall there remain, at the expense and risk of the owner, until such invoice is produced. Nothing herein contained shall be understood to prohibit the sale of such quantities of merchandise so stored as may be necessary to discharge the duties thereon, and all intervening charges at the time or times when such duties shall become due and payable.*

990. SEC. 2964. In all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proofs as shall be prescribed by the Secretary of the Treasury, the merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port, and the importer, owner, or consignee, such stores to be secured under the joint locks of the inspector and importer, there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety to the satisfaction of the collector, in double the amount of the duties, and in such form as the Secretary of the Treasury shall prescribe.†

991. SEC. 2965. Unclaimed merchandise required by existing laws to be taken possession of by collectors of the customs may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this Title, and all charges for storage, labor and other expenses accruing on any such merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the charges shall be paid by the collector out of the proceeds of the sale thereof before paying such proceeds into the Treasury as required by existing laws.‡

992. SEC. 2966. When merchandise shall be imported into any port of the United States from any foreign country in vessels propelled in whole or in part by steam, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse; and when it does not appear by the bills of lading that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same, and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel.§

993. SEC. 2967. Merchandise imported into the port of Louisville, and destined for Jeffersonville, may be landed and warehoused at Jeffersonville, under the custody and control of the surveyor of the port of Louisville.‖

994. SEC. 2968. The Secretary of the Treasury may extend the privileges of the provisions relating to warehouses, and the regulations of the Treasury Department relating thereto, to the port of Albany.¶

995. SEC. 2969. All merchandise of which the collector shall take possession

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* Act of March 1, 1823, ch. 21, § 3. 3 Stat. p. 730.
† Act of August 6, 1846, ch. 84, § 1. 1st prov.
‡ Act of March 28, 1854, ch. 30, § 2.
§ Act of August 3, 1854, ch. 196. 10 Stat., 344.
‖ Act of September 28, 1850, ch. 79, § 10. 9 Stat., 510.
¶ Act of March 2, 1867, ch. 178, § 3. 14 Stat., 542.

under the provisions relating to the time for the discharge of a vessel's cargo shall be kept with due and reasonable care at the charge and risk of the owner.*

996. SEC. 2970. Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within one year from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges.

997. SEC. 2971. All merchandise which may be deposited in public store or bonded warehouse may be withdrawn by the owner for exportation to foreign countries; or may be trans-shipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port to be subject to the same rules and regulations as if originally imported there. Any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the Government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury. In computing this period of three years, if such exportation or trans-shipment of any merchandise shall, either for the whole or any part of the term of three years, have been prevented by reason of any order of the President, the time during which such exportation or trans-shipment of such merchandise shall have been so prevented shall be excluded from the computation.† Merchandise withdrawn for exportation shall be subject only to the payment of such storage and charges as may be due thereon.‡

998. SEC. 2972. The Secretary of the Treasury, in case of any sale of any merchandise remaining in public store or bonded warehouse beyond three years, may pay to the owner, consignee, or agent of such merchandise, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision relating to the sale of merchandise remaining in a warehouse for more than one year.

999. SEC. 2973. If any merchandise shall remain in public store beyond one year, without payment of the duties and charges thereon, except as hereinbefore provided, then such merchandise shall be appraised by the appraisers, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury department. At such public sale, distinct printed catalogues descriptive of such merchandise, with the appraised value affixed thereto, shall be distributed among the persons present at such sale. A reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such merchandise. The proceeds of such sales, after deducting the usual rate of stcrage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same.§

1000. SEC. 2974. The overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, remaining un-

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* Act of March 2, 1799. ch. 22, § 56. 1 Stat., 670.
† Act of December 22, 1864, ch. 9. 13 Stat., 420.
‡ Act of March 28, 1854, ch. 30, § 4.
§ Act of August 6, 1846, ch. 84, § 1. 1 prov.

claimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the collector shall transmit to the Treasury Department, with the overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port whence, it was imported, and the time when, and the name of the person to whom such merchandise was consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master of any vessel in which such merchandise was imported, from all claim of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any overplus paid into the same under the provisions of this Title.*

1001. SEC. 2975. All merchandise of a perishable nature, and all gunpowder and explosive substances, except fire-crackers, deposited in any public or private bonded warehouse, shall be sold forthwith.†

1002. SEC. 2976. Any collector of the customs is authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed merchandise deposited in public warehouse whenever the same may from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient, on a sale thereof, to pay the duties, storage, and other charges if suffered to remain in public store for the period allowed by law in the case of unclaimed merchandise.‡

1003. SEC. 2977. Merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of such merchandise, and if exported directly from such custody to a foreign country within three years, shall be entitled to return duties. But proper evidence of such merchandise having been landed abroad shall be furnished to the collector by the importer, and one per centum of the duties shall be retained by the Government.

1004. SEC. 2978. No merchandise subject to duty shall be entered for drawback, or exported for drawback, after it is withdrawn from the custody of the officers of the customs [except as provided in section three thousand and twenty-five.] (*As amended by Act of February 27, 1877.*)

1005. SEC. 2979. If the owner, importer, consignee, or agent of any merchandise on which the duties have not been paid, shall give to the collector satisfactory security that the merchandise shall be landed out of the jurisdiction of the United States, in the manner required by the laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon payment of appropriate expenses, permit the merchandise, under the inspection of the proper officers, to be shipped without the payment of any duties thereupon.§

1006. SEC. 2980. No merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury.‖

SEC. 2981. (See amendment, post, 1320.)

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* Act of August 6, 1846, ch. 84, § 1. 2d prov.
† *Ibid.*, 4th prov.
‡ Act of March 28, 1854, ch. 30, § 2.
§ Act of August 6, 1846, ch. 84, § 1.
‖ Act of August 6, 1846, ch. 84, § 1.

1007. SEC. 2982. The privilege of purchasing supplies from the public warehouses duty free, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privilege toward the vessels of war of the United States in its ports.

1008. SEC. 2983. In no case shall there be any abatement of the duties or allowance made for any injury, damage, deterioration, loss, or leakage sustained by any merchandise, while deposited in any public or private bonded warehouse.*

1009. SEC. 2984. The Secretary of the Treasury is hereby authorized, upon production of satisfactory proof to him of the actual injury † or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or while in transportation under bond from the port of entry to any other port in the United States, or while in the custody of the officers of the customs and not in bond, or while within the limits of any port of entry, and before the same have been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of any moneys in the Treasury not otherwise appropriated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be.

1010. SEC. 2985. Any person convicted of altering, defacing, or obliterating any mark which has been placed by any officer of the revenue on any package of warehoused merchandise shall be liable to a penalty of five hundred dollars for every such offence.‡

1011. SEC. 2986. If any importer or proprietor of any warehoused merchandise, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the merchandise, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall be liable to a penalty of one thousand dollars for every such offence.

1012. SEC. 2987. If any warehoused merchandise shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such merchandise, or of aiding or abetting such concealment or removal, shall be liable to the same penalties as are imposed for the fraudulent introduction of merchandise into the United States.

1013. SEC. 2988. The collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the Secretary may give, of all merchandise remaining in the warehouses of their respective ports, specifying the quantity and description of the same.

1014. SEC. 2989. The Secretary of the Treasury may from time to time establish such rules and regulations, not inconsistent with law, for the due execution of the provisions of this chapter,† and to secure a just accountability under the same, as he may deem to be expedient and necessary.

1015. SEC. 2998. Any person maliciously opening, breaking, or entering, by any means whatever, any car, vessel, vehicle, warehouse, or package containing any such merchandise so delivered for transportation, or removing, injuring, breaking, or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse, or package, or aiding, abetting, or encouraging any other

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* Act of March 28, 1854, ch. 30, § 4. 2d prov.
† As amended by Act of February 27, 1877.
‡ Act of August 6, 1846, ch. 84, § 3.

person or persons so to remove, break, injure, or deface such locks or seals, or to open, break, or enter such car, vessel, or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel, or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and in addition to any penalties heretofore prescribed shall be punishable by imprisonment for not less than six months nor more than two years.

1016. SEC. 2999. For the purpose of better guarding against frauds upon the revenue on foreign merchandise transported between the ports of the Atlantic and those of the Pacific overland through any foreign territory, the Secretary of the Treasury may appoint special sworn agents as inspectors of the customs, to reside in such foreign territory where such merchandise may be landed or embarked, with power to superintend the landing or shipping of all merchandise, passing coastwise between the ports of the United States on the Pacific and the Atlantic. It shall be their duty, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of frauds upon the revenue. The compensation paid to such inspectors shall not in the aggregate exceed five thousand dollars per annum.*

1017. SEC. 3000. Any merchandise, duly entered for warehousing, may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection-district, and be transported to a bonded warehouse in any other collection-district, and rewarehoused thereat; and any such merchandise may be so transported to its destination wholly by land, or wholly by water, or partially by land and partially by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory.*

1018. SEC. 3001.† The Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of merchandise from a port in one collection-district to a port in another collection-district as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver within the time limited any such bonded merchandise to the collector at the designated port, a duty of double the amount to which such merchandise would be liable shall be collected, which duty shall be secured by such bond, or the merchandise may be seized and forfeited for such failure, and any steam or other vessel, or vehicle, transporting such bonded merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture. And the Secretary of the Treasury is hereby authorized to remit, in whole or in part, on such conditions, and under such regulations, not inconsistent with law, as he may prescribe, the additional duty secured by the bond given for the transportation of merchandise from a port in one collection-district to a port in another collection-district prescribed by the preceding section: *Provided*, That it shall be proved to the satisfaction of the Secretary of the Treasury that the failure to transport and deliver the merchandise aforesaid according to the conditions of the bonds accrued, without wilful negligence or fraudulent intent on the part of the obligors.

1019. SEC. 3002. Any imported merchandise in the original packages which shall have been duly entered and bonded, in pursuance of the provisions relating to warehouses, may be withdrawn from warehouse for immediate exportation, without payment of duties, to Chihuahua, in Mexico, by the route of the Arkansas River, through Van Buren, or by the route of the Red River,

* Act of March 28, 1854, ch. 30, § 5.
† As amended by Act of February 27, 1877, ch. 69.

through Fulton, or by the route of the Missouri River, through Independence, or by such other routes as may be designated by the Secretary of the Treasury. Any imported merchandise duly entered and bonded at [Brownsville], in the district of Brazos de Santiago, or imported and bonded at any other port of the United States, and transported thence in bond, and duly rewarehoused at [Brownsville], may be withdrawn from warehouse for immediate exportation, without payment of duties, to ports and places in Mexico, by land or water, or partly by land and partly by water, or by such routes as may be designated by the Secretary of the Treasury.*

1020. SEC. 3003. Any imported merchandise duly entered and bonded in any port of the United States may be withdrawn from warehouse without payment of duties, for immediate exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, through the port of Lavaca, in the collection-district of Saluria, in the State of Texas, and be trans-shipped inland, thence to San Antonio, in that State, and from the latter place to the destinations in Mexico, either by way of Eagle Pass, the Presidio del Norte, or San Elizario, all on the Rio Grande; and the Secretary of the Treasury is hereby authorized to prescribe such regulations, not inconsistent with law, as he may deem proper and necessary, respecting the packing, marking, inspection, proof of due delivery at their foreign destinations of the imports authorized by this and the foregoing section to be exported from warehouse to ports and places in Mexico, and for the due protection in other respects of the public revenue.†

1021. SEC. 3004. Imported merchandise duly entered and bonded at a port of the United States, and withdrawn from warehouse in accordance with existing law, for exportation for San Fernando, Paso del Norte and Chihuahua, in Mexico, may pass through Indianola, the port of entry for the district of Saluria, in Texas, under such regulations as the Secretary of the Treasury shall prescribe, as well as through the port of Lavaca.‡

1022. SEC. 3005. All merchandise arriving at the ports of New York, Boston, Portland in Maine, or any other port specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Brownsville, in Texas, or any other port specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such regulations as the Secretary of the Treasury may prescribe.§

1023. SEC. 3006. Imported merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the British Provinces or republic of Mexico, be transported from one port in the United States to another port therein, over the territory of such provinces or republic, by such routes, and under such rules, regulations, and conditions as the Secretary of the Treasury may prescribe; and the merchandise so transported shall, upon arrival in the United States from such provinces or republic, be treated in regard to the liability to or exemption from duty, or tax, as if the transportation had taken place entirely within the limits of the United States.

1024. SEC. 3007. Railroad-cars or other vehicles laden with merchandise, sealed by a customs officer, passing, under the provisions of the preceding section and the regulations of the Secretary of the Treasury, from one port in the United States to another therein, through foreign contiguous territory,

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* Acts of March 3, 1845, ch. 70, § 1. 5 Stat., 750. August 30, 1852, ch. 96, § 1.
† Section 2, of last-named Act.
‡ Act of April 30, 1872, ch. 129.
§ Detroit, Port Huron and Duluth, designated May 15, 1875. (S. S., 2242.)

shall be exempt from the payment of any fees for receiving or certifying manifests thereof.

1025. SEC. 3008. No merchandise exported to Mexico or the British North American Provinces shall be voluntarily landed or brought into the United States; and any so landed or brought into the United States shall be forfeited; and the same proceeding shall be had for its condemnation, and the distribution of the proceeds of the sales, as in other cases of forfeiture of merchandise illegally imported. Every person concerned in the voluntary landing or bringing such merchandise into the United States shall be liable to a penalty of four hundred dollars.*

CHAPTER EIGHT.

PAYMENT.

1026. SEC. 3009. [All duties upon imports shall be collected in ready money, and shall be paid in coin, or coin certificates, or in United States notes payable on demand, authorized to be issued prior to the twenty-fifth day of February, eighteen hundred and sixty-two, and by law receivable in payment of public dues.†]

1027. SEC. 3010. [All money paid to any collector of the customs, or to any person acting as such, for unascertained duties or for duties paid under protest against the rate or amount of duties charged, shall be placed to the credit of the Treasurer of the United States, and shall not be held by the collector, or person acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duty legally chargeable and collectable in any case where money is so paid.‡]

1028. SEC. 3011. [Any person who shall have made payment under protest and in order to obtain possession of merchandise imported for him, to any collector, or person acting as collector, of any money as duties, when such amount of duties was not, or was not wholly, authorized by law, may maintain an action in the nature of an action at law, which shall be triable by jury, to ascertain the validity of such demand and payment of duties, and to recover back any excess so paid. But no recovery shall be allowed in such action unless a protest and appeal shall have been taken as prescribed in section twenty-nine hundred and thirty-one.§] (Ante, 957.)

1029. SEC. 3012. No suit shall be maintained in any court for the recovery of duties alleged to have been erroneously or illegally exacted by collectors of customs, unless the plaintiff, within thirty days after due notice of the appearance of the defendant, either in person or by attorney, serves on the defendant or his attorney a bill of particulars of the plaintiff's demand, giving the name of the importer or importers, the description of the merchandise, and place from which imported, the name of the vessel, or means of importation, the date of the invoice, the date of the entry at the custom-house, the precise amount of duty claimed to have been exacted in excess, the date of payment

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* Act of August 30, 1852, ch. 96, § 4.

† Acts of March 2, 1833, ch. 55, § 3. 4 Stat., 630; and of February 25, 1862, ch. 33, § 5. 12 Stat., 346.

‡ Act of March 3, 1839, ch. 82, § 2. 5 Stat., 348.

§ As amended by Act of February 27, 1877. 19 Stat., 240.

of said duties, the day and year on which protest was filed against the exaction thereof, the date of appeal thereon to the Secretary of the Treasury, and date of decision, if any, on such appeal. And if a bill of particulars, containing all the above-mentioned items, be not served as aforesaid, a judgment of non pros. shall be rendered against the plaintiff or plaintiffs in said action.]

1030. SEC. 3012½. [Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, the Secretary of the Treasury shall draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.]

1031. SEC. 3013. [Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the party has failed to comply with the requirements relating to appeals to the Secretary of the Treasury, and the Secretary of the Treasury shall be satisfied that such non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.]

1032. SEC. 3014. [In all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution.]

CHAPTER NINE.

DRAWBACK.*

1034. SEC. 3015. A drawback of duties, as prescribed by law, shall be allowed and paid on all merchandise imported into the United States, in respect to all such merchandise as shall be exported to any foreign port other than the dominions of any foreign state immediately adjoining to the United States, either from the district of original importation, or from certain other districts; and all duties, drawbacks, and allowances which shall be payable, or allowable, on any specific quantity of merchandise, shall be deemed to apply in proportion to any greater or lesser quantity, except as herein otherwise provided.

1035. SEC. 3016. No merchandise imported shall be entitled to a drawback of the duties paid, unless the duties so paid shall amount to fifty dollars

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* See rates of, post, Part III., after Schedule.

at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages, in which they were imported, without diminution or change of the articles which were therein contained, at the time of importation, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted.*

1036. SEC. 3017. No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of all drawbacks allowed shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.

1037. SEC. 3018. All drugs, medicines, and chemical preparations entered for exportation and deposited in warehouse or public store, may be exported by the owner theoeof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury.

1038. SEC. 3019. There shall be allowed on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury.* Ten per centum on the amount of all drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks, respectively. (See post, 1241, 1250.)

1039. SEC. 3020. †Where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers, manufactured with stock or handles made of wood grown in the United States, are exported for benefit of drawback under the preceding section, such articles shall be entitled to such drawback in all cases where the imported material exceeds one-half of the value of the material used. And where cans, manufactured in whole or in part of imported material, filled with products grown or produced in the United States, are exported for benefit of such drawback, the same shall, in all cases, be entitled to the drawback provided for in the preceding section where the imported material used in the manufacture of such cans shall equal seventy per centum of the value of all the material used in the manufacture thereof.

1040. SEC. 3021. Railroad-iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after such railroad-iron shall have been repaired or remanufactured. The Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.‡

1041. SEC. 3022. Imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used in curing fish, the duties on the same shall be remitted.§

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* The allowance of drawback on articles manufactured of materials imported, is restricted by the provisions of Section 3017, Rev. Statutes. (S. S. 3506.) The limitation of fifty dollars in Section 3016, applies *only* to merchandise exported in the original packages, without diminution or change of the articles therein contained, and *is not applicable* to goods manufactured in the United States from imported materials, and then exported with benefit of drawback. (S. S., 3541.)

† As amended by Act of March 10, 1880, 21 Stat., p. 67.

‡ See Tr. Regs., 1874, Art. 737.

§ This exemption from duty does not extend to salt used in preserving seines with which such fish are caught. (S. S., 2333.)

1042. SEC. 3023. Upon all merchandise gaugeable by law, hereafter exported, upon which drawback or return duty is allowed, and upon all merchandise gaugeable by law, withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports ten cents per cask.

1043. SEC. 3024. Upon all weighable articles hereafter exported, upon which a drawback or return duty is allowed, and upon all weighable merchandise withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports three cents per hundred pounds, to be determined by the returns of the weighers.

1044. SEC. 3025. No return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the Government, except in the cases provided in sections three thousand and nineteen, three thousand and twenty, three thousand and twenty-two, and three thousand and twenty-six.

1045. SEC. 3026. There shall be a drawback on foreign saltpetre, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more. The word "saltpetre" as used in this section shall be construed to mean the element of nitre, so used, whether it be the nitrate of potash or the nitrate of soda. Ten per centum on the amount of drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks respectively.

1046. SEC. 3027. No part of the additional or discriminating duty imposed by law on merchandise on account of its importation in foreign vessels shall be allowed to be drawback, but the whole shall be retained.*

1047. SEC. 3028. Where articles are imported in bulk they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation, nor unless they fully agree with the return made by the officer.

1048. SEC. 3029. It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or change of package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection.

1049. SEC. 3030. When the owner, importer, consignee, or agent, of any merchandise entitled to debenture, may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the collector of the port where the same may be shall permit the transfer to be made, if necessary for the safety or preservation thereof.

1050. SEC. 3031. Due notice of the wish to make such transfer, in writing, setting forth sufficient cause for the transfer, shall be given to the collector, who shall appoint an inspector of the revenue to ascertain if the allegation be

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* Act of August 30, 1842, ch. 270. § 15. 5 Stat., 563.

true, and, if found correct, to superintend the transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the merchandise shall be transferred.

1051. SEC. 3032. Every importer, owner, consignee, agent, or exporter, who shall enter merchandise for importation, or for exportation, or transportation from one port to another, with the right of drawback, shall deposit with the collector the original invoice of such merchandise, if not before deposited with the collector, and in that case an authenticated copy thereof, to be filed and preserved by him in the archives of the custom-house, which shall be signed by such importer, owner, consignee, agent, or exporter, and the oath to be made on the entry of such merchandise shall be annexed thereto.

1052. SEC. 3033. It shall be the duty of the collector to cause all merchandise entered for re-exportation, with the right of drawback, to be inspected, and the articles thereof compared with their respective invoices, before a permit shall be given for lading the same; and where the merchandise so entered shall be found not to agree with the entry it shall be forfeited.

1053. SEC. 3034. All merchandise, subject to ad valorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the collector of the district from which it may have been last re-shipped, which certified copy shall be produced to the collector of the district from which such merchandise is intended to be exported; and such merchandise, as well as all such merchandise subject to ad valorem duty, as shall be exported from the district into which it may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the same manner as on the importation of such merchandise; and if the same is found not to correspond with the original invoice, the merchandise shall be subject to forfeiture.

1054. SEC. 3035. The collector shall direct the surveyor, where any, to inspect, or cause to be inspected, the merchandise notified for exportation, and if it is found to correspond fully with the notice and proof concerning the same, the collector, together with the naval officer, if any, shall grant a permit for lading the same on board of the vessel named in such notice and entry. Such lading shall be performed under the superintendence of the officer by whom the same has been so inspected; and the exporter shall make oath that the merchandise, so noticed for exportation, and laden on board such vessel, previous to the clearance thereof, or within ten days after such clearance, is truly intended to be exported to the place whereof notice has been given, and is not intended to be re-landed within the United States; otherwise the merchandise shall not be entitled to the benefit of drawback.

1055. SEC. 3036. All merchandise imported into the United States, the duties on which have been paid, or secured to be paid, may be transported by land, or partly by land and partly by water, or coastwise, from the district into which it was imported to any port of entry and exported from such port of entry with the benefit of drawback.

1056. SEC. 3037. Whenever the exporter entering any merchandise, for the benefit of drawback, shall not have completed such entry, by taking the oath or giving the bond required by the existing laws, within the period prescribed by law, but shall offer to complete the entry after the expiration of the period, the Secretary of the Treasury may, upon application to him made, by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was accidental, without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner, as if

such entry had been completed within the period prescribed by the existing laws of the United States.

1057. SEC. 3038. All debentures shall be issued and made payable to the original importer of the merchandise, entered for exportation, whenever the same shall be requested, in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as hereinafter directed.

1058. SEC. 3039. Whenever payment of any debenture is refused by the collector of the district where it was granted, for a longer time than three days, after the same shall have become payable, such refusal to be proved in the same manner as the non-payment of a bill of exchange, the possessor or assignee of such debenture may bring suit thereupon against the person to whom it was originally granted or against any indorser thereof.

1059. SEC. 3040. Debentures shall be assignable by delivery and endorsement of the parties who may receive the same.

1060. SEC. 3041. Where any merchandise is exported from any other district than the one into which it was originally imported, the collector of such district, together with the naval officer thereof, where there is one, shall grant to the exporter a certificate, expressing that such merchandise was exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which and the port to which it was exported, and by whom, and the names of the vessel and master in which it was brought, and by whom shipped at the district from whence it came, and the amount of the drawback to which it is entitled. Such certificate shall entitle the possessor thereof to receive from the collector of the district with whom the duties on the merchandise were paid, a debenture or debentures, for the amount of the drawback expressed in the certificate, payable at the same time, and in like manner as is herein directed for debentures on merchandise exported from the port of original importation.

1061. SEC. 3042. The collector may refuse to grant such debenture, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture claimed shall exceed one hundred dollars, it shall be the duty of the collector to represent the case to the Secretary of the Treasury, who shall determine whether such debenture shall be granted or not. In no case, moreover, of an exportation of goods shall a drawback be paid, until the duties on the importation thereof shall have been first received.

1062. SEC. 3043. Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is hereinbefore required to be granted, the person applying for such debenture or certificate shall, previous to such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof shall not be relanded in any port within the limits of the United States, and that the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits.

1063. SEC. 3044. All bonds which may be given for any merchandise exported from the United States, and on which any drawback of duties or allowance shall be payable, in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date there-

of, if the exportation be made to any port of Europe or America, or within two years, if made to any port of Asia or Africa, a certificate under the hand of the consignee at the foreign port to whom the merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them from on board the vessel, specifying the names of the master and vessel from which they were so received; and where such merchandise is not consigned or addressed to any particular person at the foreign port to which the vessel is destined, or may arrive, but where the master, or other person on board such vessel may be the consignee of such merchandise, a certificate from the person to whom such merchandise may be sold or delivered, by such master or other person, shall be produced to the same effect as that required if the person receiving the same were originally intended to be the consignee thereof.

1064. SEC. 3045. In addition to such certificate, it shall be necessary to produce a certificate under the hand and seal of the consul or agent of the United States, residing at the place, declaring either that the facts stated in the certificate of such consignee, or other person, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul or agent, shall, in all cases, as respects the landing or delivery of the merchandise, be confirmed by the oath of the master and mate, if living, or, in case of their death, by the oath of the two principal surviving officers of the vessel in which the exportation shall be made. Where there is no consul or agent of the United States residing at the place of delivery, the certificate of the consignee, or other person hereinbefore required, shall be confirmed by the certificate of two reputable American merchants residing at the place, or if there are no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee or other person's certificate, are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; and such certificate shall also be supported by the oath of the master and mate, or other principal officers of the vessel, in manner as before prescribed. The oath of the master and mate, or other principal officers, shall, in all cases, when taken at a foreign port, be taken and subscribed before the consul or agent of the United States residing at such foreign port, if any such consul or agent reside thereat.

1065. SEC. 3046. It shall be lawful for the consuls or agents of the United States, residing at the foreign ports, to demand twenty-five cents for administering each oath and one dollar for granting each certificate required by the preceding section, and if any consul or agent shall demand other or greater fees than are thus allowed, his bond shall be forfeited.

1066. SEC. 3047. In cases of loss by sea, or by capture or other unavoidable accident, or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumtances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced; and if they deem the same satisfactory, cancel such bond accordingly.

1067. SEC. 3048. So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be authorized and payable, is hereby appropriated for that purpose out of any money in the Treasury, to be expended under the direction of the Secretary of that Department, according to the laws authorizing debentures or drawbacks and allowances. The collectors of the customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.

1068. SEC. 3049. If any merchandise entered for exportation, with intent to drawback the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed within any port within the limits of the United States, all such merchandise shall be subject to seizure and forfeiture, together with the vessel from which such merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, upon indictment and conviction thereof, suffer imprisonment for a term not exceeding six months. For discovery of frauds and seizure of merchandise relanded contrary to law, the several officers established by this Title shall have the same powers, and, in case of seizure, the same proceedings shall be had, as in the case of merchandise imported contrary to law.

1069. SEC. 3050. If any merchandise, of which entry shall have been made in the office of a collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which it was imported, or shall be found to disagree with the packages, quantities, or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law to alter or change the quantities or packages thereof, all such merchandise, or the value thereof to be recovered of the owner or person making such entry, shall be forfeited, and the person making such false entry shall also forfeit a sum equal to the value of the articles mentioned or described in such entry.

1070. SEC. 3051. No forfeiture shall be incurred under the preceding section if it shall be made to appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement happened by mistake or accident, and not from any intention to defraud the revenue.

1071. SEC. 3052. None of the provisions of this Title shall operate to prevent the exportation of bonded merchandise from warehouse within three years from the date of original importation, nor its transportation in bond from the port into which it was originally imported to any other port for the purpose of exportation.

1072. SEC. 3053. Any merchandise imported from the British North American provinces adjoining the United States, which shall have been duly entered and the duties thereon paid or secured according to law at either of the ports of entry in the collection-districts situated on the northern, northeastern, and northwestern frontiers of the United States, may be transported by land or by water, or partly by land and partly by water, to any port or ports from which merchandise may be exported for benefit of drawback, and be thence exported with such privilege to any foreign country. The laws relating to the transportation of merchandise entitled to drawback, and the due exportation and proof of landing thereof, and all regulations which the Secretary of the Treasury may prescribe for the security of the revenue, must, however, be complied with.

1073. SEC. 3054. Any imported merchandise, in the original packages, which shall have been duly entered and warehoused in pursuance of the provisions relating to warehouses, may be exported therefrom in conformity with law, and be transported, in the manner indicated, to ports in the adjoining British provinces, and become entitled to the benefits of those provisions.

1074. SEC. 3055. Merchandise imported into the United States and exported from the port of Lake Ponchartrain shall be entitled to the benefit of a drawback of the duties upon exportation to any foreign port, under the same provisions, regulations, restrictions, and limitations, as if such merchandise had been exported directly from New Orleans by way of the Mississippi River.

1075. SEC. 3056. Any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the British North American provinces adjoining the United States.

1076. SEC. 3057. The Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of the laws relating to drawbacks, and to prevent the illegal re-importation of any merchandise which shall have been exported as herein provided.

CHAPTER TEN.

ENFORCEMENT OF DUTY-LAWS AND PUNISHMENT FOR VIOLATIONS.

SEC. 3058. (See Amendment, post 1357.)

1077. SEC. 3061. Any of the officers or persons authorized to board or search vessels may stop, search, and examine, as well without as within their respective districts, any vehicle, beast, or person, on which or whom he or they shall suspect there is merchandise which is subject to duty, or shall have been introduced into the United States in any manner contrary to law, whether by the person in possession or charge, or by, in, or upon such vehicle or beast, or otherwise, and to search any trunk or envelope, wherever found, in which he may have a reasonable cause to suspect there is merchandise which was imported contrary to law; and if any such officer or other person so authorized shall find any merchandise on or about any such vehicle, beast, or person, or in any such trunk or envelope, which he shall have reasonable cause to believe is subject to duty, or to have been unlawfully introduced into the United States, whether by the person in possession or charge, or by, in, or upon such vehicle, beast, or otherwise, he shall seize and secure the same for trial.*

CHAPTER ELEVEN.

PROVISIONS APPLYING TO COMMERCE WITH CONTIGUOUS COUNTRIES.

1078. SEC. 3095. Except into the districts hereinbefore described on the northern, northwestern, and western boundaries of the United States, adjoin-

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*Section 15 of the Post Office Appropriation Act of March 3, 1879, provides:

That foreign newspapers and other periodicals of the same general character as those admitted to the second class in the United States may, under the direction of the Postmaster-General, on application of the publishers thereof or their agents, be transmitted through the mails at the same rates as if published in the United States. Nothing in this act shall be so construed as to allow the transmission through the mails of any publication which violates any copyright granted by the United States. (*See* 20 *Stat, p.* 359, *also s. s.* 7759.)

ing to the Dominion of Canada, or into the districts adjacent to Mexico, no merchandise of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port in any other manner than by sea, nor in any vessel of less than thirty tons burden, agreeably to the admeasurement directed for ascertaining the tonnage of vessels; or landed or unladen at any other port than is directed by this Title, under the penalty of seizure and forfeiture of all such vessels, and of the merchandise imported therein, landed or unladen in any other manner.

1079. SEC. 3096. All persons may import any merchandise of which the importation shall not be entirely prohibited, into the districts which are or may be established on the northern and northwestern boundaries of the United States, in vessels or boats of any burden, and in rafts or carriages of any kind or nature whatsoever.

1080. SEC. 3097. All vessels, boats, rafts, and carriages, of what kind soever, arriving in such districts, on the northern and northwestern frontiers, containing merchandise subject to duties, on being imported into any port of the United States, shall be reported to the collector, or other chief officer of the customs at the port of entry in the district into which it shall be so imported; and such merchandise shall be accompanied with like manifests, and like entries shall be made, by the persons having charge of any such vessels, boats, rafts, and carriages, and by the owners or consignees of the merchandise laden on board the same; and the powers and duties of the officers of the customs shall be exercised and discharged in the districts last mentioned, in like manner as is prescribed in respect to merchandise imported in vessels from the sea; and generally, all such importations shall be subject to like regulations, penalties, and forfeitures as in other districts, except as is hereinafter specially provided.

1081. SEC. 3098. The master of any vessel, except registered vessels, and every person having charge of any boat, canoe, or raft, and the conductor or driver of any carriage or sleigh, and every other person, coming from any foreign territory adjacent to the United States into the United States, with merchandise subject to duty, shall deliver, immediately on his arrival within the United States, a manifest of the cargo or loading of such vessel, boat, canoe, raft, carriage, or sleigh, or of the merchandise so brought from such foreign territory, at the office of any collector or deputy collector which shall be nearest to the boundary-line, or nearest to the road or waters by which such merchandise is brought; and every such manifest shall be verified by the oath of such person delivering the same; which oath shall be taken before such collector or deputy collector; and such oath shall state that such manifest contains a full, just, and true account of the kinds, quantities, and values of all the merchandise so brought from such foreign territory.

1082. SEC. 3099. If the master, or other person having charge of any vessel, boat, canoe, or raft, or the conductor or driver of any carriage or sleigh, or other person bringing such merchandise, shall neglect or refuse to deliver the manifest required by the preceding section, or pass by or avoid such office, the merchandise subject to duty, and so imported, shall be forfeited to the United States, together with the vessel, boat, canoe, or raft, the tackle, apparel, and furniture of the same, or the carriage or sleigh, and harness and cattle drawing the same, or the horses with their saddles and bridles, as the case may be; and such master, conductor, or other importer shall be subject to a penalty of four times the value of the merchandise so imported.

1083. SEC. 3100. All merchandise, and all baggage and effects of passengers, and all other articles imported into the United States from any contiguous foreign country, except as hereafter provided, as well as the vessels, cars, and other vehicles and envelopes in which the same shall be imported, shall be unladen in the presence of, and be inspected by, an inspector or other officer of

the customs, at the first port of entry or custom-house in the United States where the same shall arrive; and to [enable the proper officer thoroughly to discharge this duty, he may require the owner or his agent, or other person, having charge or possession of] any trunk, traveling-bag, or sack, valise, or other envelope, or of any closed vessel, car, or other vehicle, to open the same, or to deliver to him the proper key.

1084. SEC. 3101. If any owner, agent, or other person shall refuse or neglect to comply with his demands, allowed by the preceding section, the officer shall retain such trunk, traveling-bag, or sack, valise, or whatsoever it may be, and open the same, and, as soon thereafter as may be practicable, examine the contents; and if any article subject to the payment of duty shall be found therein, the whole contents, together with the envelope, shall be forfeited to the United States, and disposed of as the law provides in other similar cases. If any such dutiable merchandise or article shall be found in any such vessel, car, or other vehicle, the owner, agent, or other person in charge of which shall have refused to open the same or deliver the key as herein provided, the same, together with the vessel, car, or other vehicle, shall be forfeited to the United States, and shall be held by such officer, to be disposed of as the law provides in other similar cases of forfeiture.

1085. SEC. 3102. To avoid the inspection at the first port of arrival, the owner, agent, master, or conductor of any such vessel, car, or other vehicle, or owner, agent, or other person having charge of any such merchandise, baggage, effects, or other articles, may apply to any officer of the United States duly authorized to act in the premises, to seal or close the same, under and according to the regulations hereinafter authorized, previous to their importation into the United States; which officer shall seal or close the same accordingly; whereupon the same may proceed to their port of destination without further inspection. Every such vessel, car, or other vehicle, shall proceed, without unnecessary delay, to the port of its destination, as named in the manifest of its cargo, freight, or contents, and be there inspected. Nothing contained in this section shall be construed to exempt such vessel, car, or vehicle, or its contents, from such examination as may be necessary and proper to prevent frauds upon the revenue and violations of this Title.

1086. SEC. 3103. The Secretary of the Treasury is hereby authorized and required to make such regulations, and from time to time so to change the same as to him shall seem necessary and proper, for sealing such vessels, cars, and other vehicles, when practicable, and for sealing, marking, and identifying such merchandise, baggage, effects, trunks, traveling-bags, or sacks, valises, and other envelopes and articles; and also in regard to invoices, manifests, and other pertinent papers, and their authentication.

1087. SEC. 3104. If the owner, master, or person in charge of any vessel, car, or other vehicle so sealed, shall not proceed to the port or place of destination thereof named in the manifest of its cargo, freight, or contents, and deliver such vessel, car, or vehicle to the proper officer of the customs, or shall dispose of the same by sale or otherwise, or shall unload the same, or any part thereof, at any other than such port, or place, or shall sell or dispose of the contents of such vessel, car, or other vehicle, or any part thereof, before such delivery, he shall be deemed guilty of felony, and on conviction thereof, before any court of competent jurisdiction, pay a fine not exceeding one thousand dollars, or shall be imprisoned for a term not exceeding five years, or both, at the discretion of the court; and such vessel, car, or other vehicle, with its contents, shall be forfeited to the United States, and may be seized wherever found within the United States, and disposed of and sold as in other cases of forfeiture. Nothing in this section, however, shall be construed to prevent sales of cargo, in whole or in part, prior to arrival, to be delivered as per manifest, and after due inspection.

1088. SEC. 3105. If any unauthorized person or persons shall wilfully break, cut, pick, open, or remove any wire, seal, lead, lock, or other fastening or mark attached to any vessel, car, or other vehicle, crate, box, bag, bale, basket, barrel, bundle, cask, trunk, package, or parcel, or anything whatsoever, under and by virtue of this Title and regulations authorized by it, or any other law, or shall affix or attach, or any way wilfully aid, assist, or encourage the affixing or attaching, by wire or otherwise, to any vessel, car, or other vehicle, or to any crate, box, bale, barrel, bag, basket, bundle, cask, package, parcel, article, or thing of any kind, any seal, lead, metal, or anything purporting to be a seal authorized by law, such person or persons shall be deemed guilty of felony, and shall be imprisoned for a term not exceeding five years, or shall pay a fine of not exceeding one thousand dollars, or both, at the discretion of the court.

1089. SEC. 3106. Each vessel, car, or other vehicle, crate, box, bag, basket, barrel, bundle, cask, trunk, package, parcel, or other thing, with the cargo, or contents thereof, from which the wire, seal, lead, lock, or other fastening or mark shall have been broken, cut, picked, opened, or removed by any such unauthorized person or persons, or to which such seal, or other thing purporting to be a seal, has been wrongfully attached, shall be forfeited.

1090. SEC. 3107. If any store, warehouse, or other building shall be upon or near the boundary-line between the United States and any foreign country, and there is reason to believe that dutiable merchandise is deposited or has been placed therein or carried through or into the same without payment of duties, and in violation of law, and the collector, deputy collector, naval officer, or surveyor of customs, shall make oath before any magistrate competent to administer the same, that he has reason to believe, and does believe, that such offence has been therein committed, such officer shall have the right to search such building and the premises belonging thereto; and if any such merchandise shall be found therein, the same, together with such building, shall be seized, forfeited, and disposed of according to law, and the building shall be forthwith taken down or removed.

1091. SEC. 3108. Any person who shall have received or deposited in such building upon the boundary-line between the United States and any foreign country, or carried through the same, any merchandise, or shall have aided therein, in violation of law, shall be punishable by a fine of not more than ten thousand dollars, or by imprisonment for not more than two years, or by both.

1092. SEC. 3109. The master of any foreign vessel, laden or in ballast, arriving in the waters of the United States from any foreign territory adjacent to the northern, northeastern, or northwestern frontiers of the United States, shall report at the office of any collector or deputy collector of the customs, which shall be nearest to the point at which such vessel may enter such waters; and such vessel shall not proceed farther inland, either to unlade or take in cargo, without a special permit from such collector or deputy collector, issued under and in accordance with such general or special regulations as the Secretary of the Treasury may in his discretion, from time to time, prescribe. For any violation of this section such vessel shall be seized and forfeited.

1093. SEC. 3110. If any merchandise shall, at any port in the United States on the northern, northeastern, or northwestern frontiers thereof, be laden upon any vessel belonging wholly or in part to a subject of a foreign country, and shall be taken thence to a foreign port to be reladen and reshipped to any other port in the United States on such frontiers, either by the same or any other vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port of the United States to another port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port, be seized and forfeited to the United States, and the vessel shall pay a tonnage-duty of fifty cents per ton on her admeasurement.

1094. SEC. 3111. If any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States shall touch at any port in the adjacent British provinces, and the master of such vessel shall purchase any merchandise for the use of the vessel, the master of the vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them as "sea-stores;" and in the oath to be taken by such master of such vessel, on making such report, he shall declare that the articles so specified or designated "sea-stores" are truly intended for the use exclusively of the vessel, and are not intended for sale, transfer, or private use. If any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of such articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be forfeited.

1095. SEC. 3112. If, upon examination and inspection by the collector or other officer of the customs, such articles are not deemed excessive in quantity for the use of the vessel, until an American port may be reached by such vessel, where such sea-stores can be obtained, such articles shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles, or any part thereof so reported, are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by the master of the vessel, on peralty of paying a sum of not less than one hundred dollars, nor more than four times the value of such excess, or such master shall be punishable by imprisonment for not less than three months, and not more than two years.

1096. SEC. 3113. Articles purchased for the use of or for sale on board any such vessel, as saloon stores or supplies, shall be deemed merchandise, and shall be liable, when purchased at a foreign port, to entry and the payment of the duties found to be due thereon, at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon-keeper or person purchasing or owing such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon-keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon-keeper or other person so purchasing and owning shall be liable to a penalty of not less than one hundred dollars and not more than five hundred, and shall be punishable by imprisonment for not less than three months, and not more than two years.

1097. SEC. 3114. The equipments,* or any part thereof, including boats, pur-

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*As to duty on equipments of vessels *generally*, the Treasury Regulations of 1857 ruled that, "although no part of the proper equipment of a vessel arriving in the United States is liable to duty, such equipment is not to comprehend more than the usual quantity of spare sails or other articles, and any redundancy becomes liable to duty, such as two sets of chains, for instance, where one set constitutes a proper equipment of the vessel."

"If new sails or other articles procured abroad be claimed as a part of such equipment, it must be shown to the satisfaction of the collector that they are necessary, with those on board, to complete her proper equipment, and are intended in good faith for the exclusive use of the vessel, and to be retained for that use."

"If brought into the United States for the purpose of being sold, or transferred to another vessel, or any purpose other than the use of the vessel bringing them, such sails or other articles procured abroad must be considered as merchandise, and subject either to the payment of duty or to seizure, as the facts may warrant."

"Anchors, sails and chains, imported to be used for the equipment of a vessel, are liable to duty; and in a case where anchors and chains were bonded on importation, entered for exportation, and placed on board the vessel as a part of her equipment, it was decided by the Department that the export entry was a manifest evasion of the law, and that legal duties should be collected."

Foreign chains imported to be left in the United States as mooring chains for a line of foreign steam-packets become liable, on being landed, to duty as 'manufactures of iron." (Tr. Reg., pp. 565–66.)

chased for, or the expenses of repairs made in a foreign country upon a vessel enrolled and licensed under the laws of the United States to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad-valorem duty of fifty per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall wilfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited.

1098. SEC. 3115. If the owner or master of such vessel shall, however, furnish good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to enable her to reach her port of destination, then it shall be competent for the Secretary of the Treasury to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited.

1099. SEC. 3116. The master of every vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, except canal-boats employed in navigating the canals within the United States, shall, before the departure of his vessel from a port in one collection-district to a port in another collection-district, present to the collector at the port of departure duplicate manifests of his cargo, or, if he have no cargo, duplicate manifests setting forth that fact; such manifests shall be subscribed and sworn to by the master before the collector, who shall indorse thereon his certificate of clearance, retaining one for the files of his office; the other he shall deliver for the use of the master.

1100. SEC. 3117. If any vessel so enrolled or licensed shall touch at any intermediate port in the United States, and there discharge cargo taken on board at an American port, or at such intermediate ports shall take on board cargo destined for an American port, the master of such vessel shall not be required to report such lading or unlading at such intermediate ports, but shall enter the same on his manifest obtained at the original port of departure, which he shall deliver to the collector of the port at which the unlading of the cargo is completed, within twenty-four hours after arrival, and shall subscribe and make oath as to the truth and correctness of the same.

1101. SEC. 3118. The master of any vessel so enrolled or licensed shall, before departing from a port in one collection-district to a place in another collection-

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See also syllabus of the case of Weld *v.* Maxwell, 4 Bl. C. C., as to duty on equipments under previous acts.

The free entry of a new rudder and stern-post imported to replace those lost by a vessel entering in distress was refused on the ground that "there is no provision of law authorizing such free entry." (May 7, 1870. N. Y. Syn. Series, 657.)

Certain machinery of a vessel winter-bound in the United States, exported for repair, was held to be dutiable on its return. (Jan. 31, 1870, Burlington. Syn. Series, 567.)

Grain bags of foreign production and manufacture, which, under Department's ruling of November 28, 1871 (not published in Synopsis), are exempted from payment of duty as part of the equipment of the vessel, cannot be transferred from the vessel to which they belong to another vessel, without being first entered and subjected to the payment of duty. (January 2, 1874, N. O., Syn. Ser., 1749.) But see also Tr. Reg. 1874, Art. 472.

district, where there is no custom-house, file his manifest, and obtain a clearance in the same manner, and make oath to the manifest, which manifest and clearance shall be delivered to the proper officer of customs at the port at which the vessel next arrives after leaving the place of destination specified in the clearance.

1102. SEC. 3119. Nothing contained in the three preceding sections shall exempt masters of vessels from reporting, as now required by law, any merchandise destined for any foreign port. No permit shall be required for the unlading of cargo brought from an American port.

1103. SEC. 3120. No merchandise taken from any port in the United States on the northern, northeastern, or northwestern frontiers thereof, to a port in another collection district of the United States on such frontiers, in any vessel, shall be unladen or delivered from such vessel within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector or other principal officer of the port for the purpose. The owner of every vessel whose master or manager shall neglect to comply with the provisions of this section shall be liable to a penalty of not less than one hundred dollars nor more than five hundred. The Secretary of the Treasury may, from time to time, make such regulations as to him shall seem necessary and expedient for unloading at and clearance from any port or place on such frontiers of ships or vessels at night. [And that the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to make such regulations as shall enable vessels engaged in the coasting-trade between ports and places upon Lake Michigan exclusively, and laden with American productions and free merchandise only, to unlade their cargoes without previously obtaining a permit to unlade.]*

1104. SEC. 3121. The master of any vessel with cargo, passengers, or baggage from any foreign port, shall obtain a permit and comply with existing laws, before discharging or landing the same.

1105. SEC. 3122. The master of any vessel so enrolled or licensed, destined with a cargo from a place in the United States, at which there may be no custom-house, to a port where there may be a custom-house, shall, within twenty-four hours after arrival at the port of destination, deliver to the proper officer of the customs a manifest, subscribed by him, setting forth the cargo laden at the place of departure, or laden or unladen at any intermediate port, or place, to the truth of which manifest he shall make oath before such officer. If the vessel, however, have no cargo, the master shall not be required to deliver such manifest.

1106. SEC. 3123. Steam-tugs duly enrolled and licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, when exclusively employed in towing vessels, shall not be required to report and clear at the custom-house. When such steam-tugs, however, are employed in towing rafts or other vessels without sail or steam motive power, not required to be enrolled or licensed under existing laws, they shall be required to report and clear in the same manner as is hereinbefore provided in similar cases for other vessels.

1107. SEC. 3124. The manifests, certificates of clearance, and oaths, provided for by the eight preceding sections, shall be in such form, and prepared, filled up, and executed in such manner as the Secretary of the Treasury may from time to time prescribe.

1108. SEC. 3125. If the master of any enrolled or licensed vessel shall neglect or fail to comply with any of the provisions or requirements of the nine preceding sections, such master shall forfeit and pay to the United States the sum of twenty dollars for each and every failure or neglect, and

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* The clause in brackets was added by Act of February 27, 1877. 19 Stat., 248.

for which sum the vessel shall be liable, and may be summarily proceeded against, by way of libel, in any district court of the United States.

1109. SEC. 3126. Any vessel, on being duly registered in pursuance of the laws of the United States, may engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails. All such vessels shall be furnished by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such merchandise as is entitled to drawback, or to the privilege of being placed in warehouse; and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

1110. SEC. 3127. Any foreign merchandise taken in at one port of the United States to be conveyed in registered vessels to any other port within the same, either under the provisions relating to warehouses, or under the laws regulating the transportation coastwise of merchandise entitled to drawback, as well as any merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage.

1111. SEC. 3128. When any merchandise shall be imported from Canada into the United States, in any steamboat on Lake Champlain, and the merchandise shall have been duly entered, the duties thereon paid at the office of the collector of any district adjoining Lake Champlain, it shall be lawful to land such merchandise in the same or any other district adjoining Lake Champlain.

1112. SEC. 3129. The Secretary of the Treasury, with the approbation of the President, provided the latter shall be satisfied that similar privileges are extended to vessels of the United States in the colonies hereinafter mentioned, is hereby authorized, under such regulations as he may prescribe, to protect the revenue from fraud, to permit vessels laden with the products of Canada, New Brunswick, Nova Scotia, Newfoundland, and Prince Edward Island, or either of them, to lade or unlade at any port within any collection-district of the United States which he may designate; and if any such vessel entering a port so designated, to lade or unlade, shall neglect or refuse to comply with the regulations so prescribed by the Secretary of the Treasury, such vessel, and the owner and master thereof, shall be subject to the same penalties as if no authority under this section had been granted to lade or unlade in such port.

TITLE XXXV.

INTERNAL REVENUE.

CHAPTER ONE.

OFFICERS OF INTERNAL REVENUE.

1113. SEC. 3140.* The word "State," when used in this Title, shall be construed to include the Territories and the District of Columbia, where such

* As Amended by Act of February 27, 1877. 19 Stat., 248.

construction is necessary to carry out its provisions. And where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the word "person," as used in this Title, shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person.

CHAPTER THREE.

SPECIAL TAXES.

1114. SEC. 3242. Every person who carries on the business of a manufacturer of tobacco, snuff, or cigars, dealer in manufactured tobacco, dealer in leaf tobacco, or retail dealer in leaf-tobacco, without having paid a special tax therefor, as provided by law, shall, besides being liable to the payment of the tax, be fined not more than five hundred dollars or be imprisoned not more than one year, or both, at the discretion of the court.*

1114*b*. SEC. 3244. Sixth. (*See Amendment, post* 1286.)

1115. Seventh. Retail dealers in leaf-tobacco shall each pay five hundred dollars, and if their annual sales exceed one thousand dollars, shall each pay, in addition thereto, fifty cents for every dollar in excess of one thousand dollars of their sales. Every person shall be regarded as a retail dealer in leaf-tobacco whose business it is to sell leaf-tobacco in quantities less than an original hogshead, case, or bale; or who sells directly to consumers, or to persons other than dealers in leaf-tobacco, who have paid a special tax as such; or to manufacturers of tobacco, snuff, or cigars who have paid a special tax; or to persons who purchase in original packages for export. Retail dealers in leaf-tobacco shall also keep a book, and enter therein daily their purchases and sales, in a form and manner to be prescribed by the Commissioner of Internal Revenue, which book shall be open at all times for the inspection of any revenue officer.

1116. Eighth. Dealers in tobacco shall each pay five dollars. Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco, and the payment of a special tax as a wholesale or retail liquor dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax: *Provided*, That no manufacturer of tobacco, snuff, or cigars shall be required to pay a special tax as dealer in manufactured tobacco and cigars for selling his own products at the place of manufacture.

1117. Ninth. Manufacturers of tobacco shall each pay ten dollars. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf-tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

1118. Tenth. Manufacturers of cigars shall each pay ten dollars. Every person whose business it is to make or manufacture cigars for himself, or who employs others to make or manufacture cigars, shall be regarded as a manu-

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* Act of June 30, 1864, ch. 173, § 73. 13 Stat., 249.

facturer of cigars. No special-tax stamp shall be issued to any manufacturer of cigars until he has given the bond required by law. Every person whose business it is to make cigars for others, either for pay, upon commission, on shares, or otherwise, from material furnished by others, shall be regarded as a cigar-maker. Every cigar-maker shall cause his name and residence to be registered, without previous demand, with the collector of the district in which such cigar-maker shall be employed; and every manufacturer of cigars employing any cigar-maker who shall have neglected or refused to make such registry shall be fined five dollars for each day that such cigar-maker so offending, by neglect or refusal to register, shall be employed by him.

CHAPTER FOUR.

DISTILLED SPIRITS.

1119. SEC. 3249. Proof-spirits shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit. And for the prevention and detection of frauds by distillers of spirits, the Commissioner of Internal Revenue may prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used, or to be used, in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits.

1120. SEC. 3250. In all sales of spirits a gallon shall be held to be a gallon of proof-spirits, according to the standard prescribed in the preceding section, set forth and declared for the inspection and gauging of spirits throughout the United States.

CHAPTER SIX.

TOBACCO AND SNUFF.

1120*b*. SEC. 3362. (*See Amendment, post* 1289.)

1121. SEC. 3363. No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from wooden packages stamped as provided in this chapter; and every person who sells or offers for sale any snuff, or any kind of manufactured tobacco, not so put up in packages and stamped, shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.*

1122. SEC. 3368. Upon tobacco and snuff manufactured and sold, or removed for consumption or use, there should be levied and collected the following taxes:

1122. On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when

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* Act of July 20, 1868, ch. 186, § 78. 15 Stat., 159.

prepared for use, a tax of thirty-two cents per pound. And snuff-flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff. (*See Amendment, post* 1285.)

1123. On all chewing and smoking tobacco, fine-cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of [twenty cents a pound.] (*See Amendment, post* 1285.)

SEC. 3371. (*See Amendment, post* 1295.)

1124. SEC. 3372. Every manufacturer of tobacco or snuff who removes, otherwise than as provided by law, or sells, without the proper stamps denoting the tax thereon, or without having paid the special tax, or given bond as required by law, any tobacco or snuff, or who makes false and fraudulent entries of manufactures or sales of tobacco or snuff, or makes false or fraudulent entries of the purchase or sales of leaf-tobacco, tobacco stems, or other material, or who affixes any false, forged, fraudulent, spurious, or counterfeit stamp, or imitation of any stamp, required by law, or any stamp required by law which has been previously used, to any box or package containing any tobacco or snuff, shall, in addition to the penalties elsewhere provided by law for such offences, forfeit to the United States all the raw material and manufactured or partly manufactured tobacco and snuff, and all machinery, tools, implements, apparatus, fixtures, boxes, and barrels, and all other materials which may be found in his possession, in his manufactory, or elsewhere.

1125. SEC. 3373. The absence of the proper stamp on any package of manufactured tobacco or snuff shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof. And such tobacco or snuff shall be forfeited to the United States.

1126. SEC. 3374. Every person who removes from any manufactory, or from any place where tobacco or snuff is made, any manufactured tobacco or snuff without the same being put up in proper packages, or without the proper stamp for the amount of tax thereon being affixed and cancelled, as required by law; or, if the same be intended for export, without the proper export stamp being affixed; or who uses, sells, or offers for sale, or has in possession, except in the manufactory, or while in transfer under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country, any manufactured tobacco or snuff, without proper stamps for the amount of tax thereon being affixed and cancelled; or who sells, or offers for sale, for consumption in the United States, or uses, or has in possession, except in the manufactory, or while in transfer, under bond or a collector's permit, from any manufactory, store, or warehouse, to a vessel for exportation to a foreign country, any manufactured tobacco or snuff on which only the stamp marking the same for export has been affixed, shall for each such offence, respectively, be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

1127. SEC. 3375. Every person who affixes to any package containing tobacco or snuff any false, forged, fraudulent, spurious, or counterfeit stamp, or a stamp which has been before used, shall be deemed guilty of a felony, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than two years nor more than five years.

1128. SEC. 3376. Whenever any stamped box, bag, vessel, wrapper, or

envelope of any kind, containing tobacco or snuff, is emptied, the stamp or stamps thereon shall be destroyed by the person in whose hands the same may be. And every person who wilfully neglects or refuses so to do shall, for each such offence, be fined fifty dollars, and imprisoned not less than ten days nor more than six months. And every person who sells or gives away, or who buys or accepts from another any such empty stamped box, bag, vessel, wrapper, or envelope of any kind, or the stamp or stamps taken from any such empty box, bag, vessel, wrapper, or envelope of any kind, shall, for each such offence, be fined one hundred dollars and imprisoned for not less than twenty days, and not more than one year. And every manufacturer or other person who puts tobacco or snuff into any such box, bag, vessel, wrapper, or envelope, the same having been either emptied or partially emptied, or who has in his possession, or affixes to any box or other package, any stamp which has been previously used, or who sells, or offers for sale, any box or other package of tobacco, snuff, or cigars, having affixed thereto any fraudulent, spurious, imitation, or counterfeit stamp, or stamp that has been previously used, or sells from any such fraudulently stamped box or package, or has in his possession any box or package as aforesaid, knowing the same to be fraudulently stamped, shall, for each such offence, be fined not less than one hundred dollars nor more than five hundred dollars, and imprisoned for not less than one year nor more than three years.

1129. SEC. 3377. All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, in addition to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and cancelled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and cancelled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufacturers of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and cancelling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct. And every officer of customs who permits any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. (*See Amendment, post* 1296.)

SEC. 3386. (*See Amendment, post* 1297.)

CHAPTER SEVEN.

CIGARS.

1130. SEC. 3387. Every person before commencing, or, if he has already commenced, before continuing, the manufacture of cigars, shall furnish,

without previous demand therefor, to the collector of the district a statement in duplicate, under oath, setting forth the place, and, if in a city, the street and number of the street, where the manufacture is to be carried on; and when the same are to be manufactured for, or to be sold and delivered to, any other person, the name and residence and business or occupation of the person for whom they are to be manufactured, or to whom they are to be delivered; and shall give a bond, in conformity with the provisions of this Title, in such penal sum as the collector may require, not less than five hundred dollars, with an addition of one hundred dollars for each person proposed to be employed by him in making cigars, and the sum of said bond may be increased from time to time and additional sureties required, at the discretion of the collector, or under the instructions of the Commissioner of Internal Revenue. Said bond shall be conditioned, [that he shall not employ any person to manufacture cigars who has not been duly registered as a cigar-maker] (1298); that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on his manufactures; that he shall render correctly all the returns, statements, and inventories prescribed; that whenever he shall add to the number of cigar-makers employed by him he shall immediately give notice thereof to the collector of the district; that he shall stamp, in accordance with law, all cigars manufactured by him before he offers the same or any part thereof for sale, and before he removes any part thereof from the place of manufacture; that he shall not knowingly sell, purchase, expose, or receive for sale, any cigars which have not been stamped as required by law; and that he shall comply with all the requirements of law relating to the manufacture of cigars. Every cigar-manufacturer shall obtain from the collector of the district, who is hereby required to issue the same, a certificate setting forth the number of cigar-makers for which the bond has been given, and shall keep the same posted in a conspicuous place within the manufactory; and every cigar-manufacturer who neglects or refuses to obtain such certificate, or to keep the same posted as hereinbefore provided, shall be fined one hundred dollars. And every person who manufactures cigars of any description, without first giving bond as herein required, shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than five years. Cigarettes and cheroots shall be held to be cigars under the meaning of this chapter.

SEC. 3392. (*See Amendment, post* 1299.)

1131. SEC. 3394. Upon cigars which shall be manufactured and sold, or removed for consumption or use, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof:

1132. On cigars of all descriptions, made of tobacco or any substitute therefor, [five] dollars per thousand; on cigarettes weighing not more than three pounds per thousand, one dollar and [fifty] cents per thousand; on cigarettes weighing more than three pounds per thousand, [five] dollars per thousand. (1247.)

1133. SEC. 3395. The Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon cigars, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any cigar-manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to the cigar-manufacturers who have given bonds and paid the special tax, as required by law, in their districts, respectively, and to importers of cigars, who are required to affix the same to imported cigars in the custody of customs officers, and to persons required by law to affix the same to cigars on hand after the first day of April, eighteen hundred and sixty-nine. Every collector shall keep

an account of the number, amount, and denominate values of the stamps sold by him to each cigar-manufacturer, and to other persons above described.

1134. SEC. 3396. The Commissioner of Internal Revenue may prescribe such regulations for the inspection of cigars, cheroots, and cigarettes, and the collection of the tax thereon, as he may deem most effective for the prevention of frauds in the payment of such tax.

SEC. 3397. *See Amendment, post* 1300.

1135. SEC. 3398. The absence of the proper revenue-stamp on any box of cigars sold, or offered for sale, or kept for sale, shall be notice to all persons that the tax has not been paid thereon, and shall be prima-facie evidence of the non-payment thereof, and such cigars shall be forfeited to the United States.

1136. SEC. 3399. Whenever cigars of any description are manufactured, in whole or in part, upon commission or shares, or the material is furnished by one party and manufactured by another, or the material is furnished or sold by one party with an understanding or agreement with another that the cigars are to be received in payment therefor, or for any part thereof, the stamps required by law shall be affixed by the actual maker before the cigars are removed from the place of manufacturing. And in case of fraud on the part of either of said parties in respect to said manufacture, or of any collusion on their part with intent to defraud the revenue, such material and cigars shall be forfeited to the United States; and every person engaged in such fraud or collusion shall be fined not less than one hundred dollars nor more than five thousand dollars, and imprisoned for not less than six months nor more than three years.

1137. SEC. 3400. Every manufacturer of cigars who removes or sells any cigars without payment of the special tax as a cigar-manufacturer, or without having given bond as such, or without the proper stamps denoting the tax thereon; or who makes false or fraudulent entries of the manufacture or sale of any cigars; or makes false or fraudulent entries of the purchase or sale of leaf-tobacco, tobacco stems, or other material used in the manufacture of cigars; or who affixes any false, forged, spurious, fraudulent, or counterfeit stamp, or imitation of any stamp, required by law to any box containing any cigars, shall, in addition to the penalties elsewhere provided in this Title for such offences, forfeit to the United States all raw material and manufactured or partly manufactured tobacco and cigars, and all machinery, tools, implements, apparatus, fixtures, boxes, barrels, and all other materials which shall be found in his possession, or in his manufactory, and used in his business as such manufacturer, together with his estate or interest in the building or factory, and the lot or tract of ground on which such building or factory is located, and all appurtenances thereunto belonging.

1138. SEC. 3401. Every person who sells or offers for sale any cigars, representing the same to have been manufactured and the tax paid thereon prior to July twenty, eighteen hundred and sixty-eight, when the same were not so manufactured and the tax was not so paid, shall be liable to a penalty of five hundred dollars for each offence, and shall be deemed guilty of a misdemeanor, and shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

1139. SEC. 3402. All cigars imported from foreign countries shall pay, in addition to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and cancelled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been so affixed and cancelled, but shall be put up in boxes

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containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed.* And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacturers of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and cancelling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

1140. SEC. 3403. . . . . Every person who sells or offers for sale any imported cigars, or cigars purporting or claimed to have been imported, not put up in packages and stamped as provided by this chapter, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

1141. SEC. 3404. Every person who purchases or receives for sale any cigars which have not been branded or stamped according to law, shall be liable to a penalty of fifty dollars for each such offence.

1142. SEC. 3405. Every person who purchases or receives for sale any cigars from any manufacturer who has not paid the special tax shall be liable for each offence to a penalty of one hundred dollars, and to a forfeiture of all the said articles so purchased or received, or of the full value thereof.

1143. SEC. 3406. Whenever any stamped box containing cigars, cheroots, or cigarettes, is emptied, it shall be the duty of the person in whose hands the same is to destroy utterly the stamps thereon. And any person who wilfully neglects or refuses so to do shall, for each such offence, be fined not exceeding fifty dollars and imprisoned not less than ten days nor more than six months. And any person who fraudulently gives away or accepts from another, or who sells, buys, or uses for packing cigars, cheroots, or cigarettes, any such stamped box shall for each such offence be fined not exceeding one hundred dollars and be imprisoned not more than one year. Any revenue officer may destroy any emptied cigar-box upon which a cigar-stamp is found.

SEC. 3430. . . . . *Provided*, etc. (*See Amendment, post* 1301.)

CHAPTER NINE.

STAMP-TAXES ON SPECIFIC OBJECTS.

1144. SEC. 3433. All medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of

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* In addition to the existing requirements for the cancellation of internal revenue stamps on imported cigars, it is prescribed that each stamp, at the time of delivery to the customs officer to be placed on the box, shall have the signature of the importer, and the name of the month and year, duly written thereon. (Circular, November 4, 1870. Syn. Ser., 751.)

Customs cigar stamps should in every case, when practicable, be affixed on the cigars at the port of original entry, whether the cigars are entered for warehouse or not.

The internal revenue stamps, however, which represent the tax to be paid in case the cigars are withdrawn for consumption, need not be affixed on the cigars until they are entered for consumption at the final port. (May 16, 1872, Key West. Syn. Ser., 1124.)

domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class two:

1145. *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses.

1146. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto.

1147. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles;

1148. And every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer.

1149. Articles and materials (*except distilled spirits*)* so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp-duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles;

1150. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture.

1151. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds, or return of the amount of foreign import duties.

1152. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

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* The words in this parenthesis are omitted in the Act of October 1, 1890. There is no other material difference in the provisions of the latter.

TITLE XXXVII.

COINAGE, WEIGHTS, AND MEASURES.

1153. SEC. 3505. Any gold coins of United States, if reduced in weight by natural abrasion not more than one-half of one per centum below the standard weight prescribed by law, after a circulation of twenty years, as shown by the date of coinage, and at a ratable proportion for any period less than twenty years, shall be received at their nominal value by the United States Treasury and its offices, under such regulations as the Secretary of the Treasury may prescribe for the protection of the Government against fraudulent abrasion or other practices.

1154. SEC. 3511. The gold coins of the United States shall be a one dollar piece, which, at the standard weight of twenty-five and eight-tenths grains, shall be the unit of value; a quarter-eagle, or two and a half dollar piece; a three-dollar piece; a half-eagle, or five-dollar piece; an eagle, or ten-dollar piece; and a double-eagle, or twenty-dollar piece. And the standard weight of the gold dollar shall be twenty-five and eight-tenths grains; of the quarter-eagle, or two and a half dollar piece, sixty-four and a half grains; of the three-dollar piece, seventy-seven and four-tenths grains; of the half-eagle, or five-dollar piece, one hundred and twenty-nine grains; of the eagle, or ten-dollar piece, two hundred and fifty-eight grains; of the double-eagle, or twenty-dollar piece, five hundred and sixteen grains.

1155. SEC. 3512. Any gold coins in the Treasury of the United States, when reduced in weight by natural abrasion more than one-half of one per centum below the standard weight prescribed by law, shall be re-coined.

1156. SEC. 3513. The silver coins of the United States shall be a trade-dollar, a half-dollar, or fifty-cent piece; a quarter-dollar, or twenty-five-cent piece; a dime, or ten-cent piece; and the weight of the trade-dollar shall be four hundred and twenty grains troy; the weight of the half-dollar shall be twelve grams and one-half of a gram; the quarter-dollar and the dime shall be, respectively, one-half and one-fifth of the weight of said half-dollar.

1157. SEC. 3514. The standard for both gold and silver coins of the United States shall be such that of one thousand parts by weight nine hundred shall be of pure metal and one hundred of alloy. The alloy of the silver coins shall be of copper. The alloy of the gold coins shall be of copper, or of copper and silver; but the silver shall in no case exceed one-tenth of the whole alloy. [See § 5460, *Rev. Stats.*]

1158. SEC. 3515. The minor coins of the United States shall be a five-cent piece, a three-cent piece, and a one-cent piece. The alloy for the five and three cent pieces shall be of copper and nickel, to be composed of three-fourths copper and one-fourth nickel. The alloy of the one-cent piece shall be ninety-five per centum of copper and five per centum of tin and zinc, in such proportions as shall be determined by the Director of the Mint. The weight of the piece of five cents shall be seventy-seven and sixteen-hundredths grains troy; of the three-cent piece, thirty grains; and of the one-cent piece, forty-eight grains.

1159. SEC. 3516. No coins, either of gold, silver, or minor coinage, shall hereafter be issued from the Mint other than those of the denominations, standards, and weights set forth in this Title. [See §§ 5457–5462, *Rev. Stats.*]

1160. SEC. 3517. Upon the coins there shall be the following devices and

legends: Upon one side there shall be an impression emblematic of liberty, with an inscription of the word "Liberty" and the year of the coinage, and upon the reverse shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum," and a designation of the value of the coin; but on the gold dollar and three-dollar piece, the dime, five, three, and one-cent piece, the figure of the eagle shall be omitted; and on the reverse of the silver trade-dollar the weight and the fineness of the coin shall be inscribed.

1161. SEC. 3535. In adjusting the weights of the gold coins, the following deviations shall not be exceeded in any single piece: In the double-eagle and the eagle, one-half of a grain; in the half-eagle, the three-dollar piece, the quarter eagle, and the one-dollar piece, one-fourth of a grain. And in weighing a number of pieces together, when delivered by the coiner to the superintendent, and by the superintendent to the depositor, the deviation from the standard weight shall not exceed one hundredth of an ounce in five thousand dollars in double eagles, eagles, half-eagles, or quarter-eagles, in one thousand three-dollar pieces, and in one thousand one-dollar pieces.

1162. SEC. 3536. In adjusting the weight of the silver coins the following deviations shall not be exceeded in any single piece: In the dollar, the half and quarter dollar, and in the dime, one and one-half grains. And in weighing a large number of pieces together, when delivered by the coiner to the superintendent, and by the superintendent to the depositor, the deviations from the standard weight shall not exceed two-hundredths of an ounce in one thousand dollars, half-dollars, or quarter-dollars, and one-hundredth of an ounce in one thousand dimes.

1163. SEC. 3537. In adjusting the weight of the minor coins provided by this Title, there shall be no greater deviation allowed than three grains for the five-cent piece and two grains for the three and one-cent pieces.

1164. SEC. 3548. For the purpose of securing a due conformity in weight of the coins of the United States to the provisions of this Title, the brass troy-pound weight procured by the minister of the United States at London, in the year eighteen hundred and twenty-seven, for the use of the Mint and now in the custody of the Mint at Philadelphia, shall be the standard troy pound of the Mint of the United States, conformably to which the coinage thereof shall be regulated.

1165. SEC. 3549. It shall be the duty of the Director of the Mint to procure for each mint and assay office, to be kept safely thereat, a series of standard weights corresponding to the standard troy pound of the Mint of the United States, consisting of a one-pound weight and the requisite subdivisions and multiples thereof, from the hundredth part of a grain to twenty-five pounds. The troy weights ordinarily employed in the transactions of such mints and assay-offices shall be regulated according to the above standards at least once in every year, under the inspection of the superintendent and assayer; and the accuracy of those used at the Mint at Philadelphia shall be tested annually, in the presence of the assay-commissioners, at the time of the annual examination and test of coins.

1166. SEC. 3563. The money of account of the United States shall be expressed in dollars or units, dimes or tenths, cents, or hundredths, and mills or thousandths, a dime being the tenth part of a dollar, a cent the hundredth part of a dollar, a mill the thousandth part of a dollar; and all accounts in the public offices and all proceedings in the courts shall be kept and had in conformity to this regulation.

1167. SEC. 3564. The value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and all the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint,

and be proclaimed on the first day of January by the Secretary of the Treasury.

1168. SEC. 3565. In all payments by or to the Treasury, whether made here or in foreign countries, where it becomes necessary to compute the value of the sovereign or pound sterling, it shall be deemed equal to four dollars eighty-six cents and six and one-half mills, and the same rule shall be applied in appraising merchandise imported where the value is, by the invoice, in sovereigns or pounds sterling, and in the construction of contracts payable in sovereigns or pounds sterling; and this valuation shall be the par of exchange between Great Britain and the United States; and all contracts made after the first day of January, eighteen hundred and seventy-four, based on an assumed par of exchange with Great Britain of fifty-four pence to the dollar, or four dollars forty-four and four-ninths cents to the sovereign or pound sterling, shall be null and void.

1169. SEC. 3566. All foreign gold and silver coins received in payment for moneys due to the United States shall, before being issued in circulation, be coined anew.

1170. SEC. 3567. The pieces commonly known as the quarter, eighth, and sixteenth of the Spanish pillar-dollar, and of the Mexican dollar, shall be receivable at the Treasury of the United States, and its several offices, and at the several post-offices and land-offices, at the rates of valuation following: the fourth of a dollar, or piece of two reals, at twenty cents; the eighth of a dollar, or piece of one real, at ten cents; and the sixteenth of a dollar, or half-real, at five cents.

1171. SEC. 3568. The Director of the Mint, with the approval of the Secretary of the Treasury, may prescribe such regulations as are necessary and proper, to secure the transmission of the coins mentioned in the preceding section to the Mint for recoinage, and the return or distribution of the proceeds thereof, when deemed expedient, and may prescribe such forms of account as are appropriate and applicable to the circumstances. The expenses incident to such transmission or distribution, and of recoinage, shall be charged against the account of silver profit and loss, and the net profits, if any, shall be paid, from time to time, into the Treasury.

1172. SEC. 3569. It shall be lawful throughout the United States of America to employ the weights and measures of the metric system; and no contract or dealing, or pleading in any court, shall be deemed invalid or liable to objection because the weights or measures expressed or referred to therein are weights or measures of the metric system.

1173. SEC 3570. The tables in the schedule hereto annexed shall be recognized in the construction of contracts, and in all legal proceedings, as establishing, in terms of the weights and measures now in use in the United States, the equivalents of the weights and measures expressed therein in terms of the metric system; and the tables may lawfully be used for computing, determining, and expressing in customary weights and measures the weights and measures of the metric system.

MEASURES OF LENGTH.

METRIC DENOMINATIONS AND VALUES.		EQUIVALENTS IN DENOMINATIONS IN USE.
Myrimeter	10,000 meters.	6.2137 miles.
Kilometer	1,000 meters.	0.62137 miles, or 3280 feet and 10 inches.
Hecktometer	100 meters.	328 feet and one inch.
Dekameter	10 meters.	393.7 inches.
Meter	1 meter.	39.37 inches.
Decimeter	$\frac{1}{10}$ of a meter.	3.937 inches.
Centimeter	$\frac{1}{100}$ of a meter.	0.3937 inches.
Millimeter	$\frac{1}{1000}$ of a meter.	0.0394 inches.

MEASURES OF CAPACITY.

METRIC DENOMINATIONS AND VALUES.			EQUIVALENTS IN DENOMINATIONS IN USE.	
Names.	Number of liters.	Cubic Measure.	Dry Measure.	Liquor or Wine Measure.
Kiloliter, or stere	1,000	1 cubic meter	1.308 cubic yards	264.17 gallons.
Hectoliter	100	$\frac{1}{10}$ of a cubic meter	2 bushels, 3.35 pecks	26.417 gallons.
Dekaliter	10	10 cubic decimeters	9.08 quarts	2.6417 gallons.
Liter	1	1 cubic decimeter	0.908 quarts	1.0567 quarts.
Deciliter	$\frac{1}{10}$	$\frac{1}{10}$ of a cubic decimeter.	6.1022 cubic inches	0.845 gills.
Centiliter	$\frac{1}{100}$	10 cubic centimeters	0.6102 cubic inch	0.338 fluid oz.
Milliliter	$\frac{1}{1000}$	1 cubic centimeter	0.061 cubic inch	0.27 fluid dr.

MEASURES OF SURFACE.

METRIC DENOMINATIONS AND VALUES.		EQUIVALENTS IN DENOMINATIONS IN USE.
Hectare	10,000 square meters.	2.471 acres.
Are	100 square meters.	119.6 square yards.
Centare	1 square meter.	1550 square inches.

WEIGHTS.

METRIC DENOMINATIONS AND VALUES.			EQUIVALENTS IN DENOMINATIONS IN USE.
Names.	Number of grams.	Weight of what quantity of water at maximum density.	Avoirdupois Weight.
Millier, or Tonneau	1,000,000	1 cubic meter	2204.6 pounds.
Quintal	100,000	1 hectoliter	220.46 pounds.
Myriagram	10,000	10 liters	22.046 pounds.
Kilogram, or kilo	1,000	1 liter	2.2046 pounds.
Hectogram	100	1 deciliter	3.5274 ounces.
Dekagram	10	10 cubic centimeters	0.3527 ounces.
Gram	1	1 cubic centimeter	15.432 grains.
Decigram	$\frac{1}{10}$	$\frac{1}{10}$ of a cubic centimeter	1.5432 grains.
Centigram	$\frac{1}{100}$	10 cubic millimeters	0.1543 grains.
Milligram	$\frac{1}{1000}$	1 cubic millimeter	0.0154 grains.

TITLE XLVIII.

CHAPTER FOUR.

DISCRIMINATING DUTIES.

1174. SEC. 4228. Upon satisfactory proof being given to the President, by the government of any foreign nation, that no discriminating duties of tonnage or imposts are imposed or levied in the ports of such nation upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States or from any foreign country, the President may issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States are suspended and discontinued, so far as respects the vessels of such foreign nation, and the produce, manufactures, or merchandise imported into the United States from such foreign nation, or from any other foreign country; the suspension to take effect from the time of such notification being given to the President, and to continue so long as the reciprocal exemption of

vessels, belonging to citizens of the United States, and their cargoes, shall be continued, and no longer.

1175. SEC. 4229. No other or higher rate of duties shall be imposed or collected on vessels of Prussia, or of her dominions, from whencesoever coming, nor on their cargoes, howsoever composed, than are or may be payable on vessels of the United States, and their cargoes.

1176. SEC. 4230. The preceding section shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of Prussia and her dominions; and if at any time hereafter the equality shall not be reciprocated in the ports of Prussia and her dominions, the President may issue his proclamation, declaring that fact, and thereupon the section preceding shall cease to be in force.

1177. SEC. 4231. From Spanish vessels coming from any port or place in Spain or her colonies, where no discriminating or countervailing duties on tonnage are levied upon vessels of the United States, or from any other port or place to and with which vessels of the United States are ordinarily permitted to go and trade, there shall be exacted in the ports of the United States no other or greater duty on tonnage than at the time may be exacted of vessels of the United States.

1178. SEC. 4232. The mail steamships employed in the mail-service between the United States and Brazil shall be exempt from all port-charges and custom-house dues at the port of departure and arrival in the United States if, and so long as, a similar immunity from port-charges and custom-house dues is granted by the government of Brazil.

TITLE LX.

PATENTS, TRADE-MARKS, AND COPYRIGHTS.

CHAPTER THREE.

COPYRIGHTS.

1179. SEC. 4964. Every person who, after the recording of the Title of any book as provided by this chapter, shall within the term limited, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, print, publish, *or import*, or knowing the same to be so printed, published, *or imported*, shall sell or expose to sale any copy of such book, shall forfeit every copy thereof to such proprietor, and shall also forfeit and pay such damages as may be recovered in a civil action by such proprietor in any court of competent jurisdiction. (See s. s. 7759).

1180. SEC. 4965. If any person, after the recording of the Title of any map, chart, musical composition, print, cut, engraving, or photograph, or chromo, or of the description of any painting, drawing, statue, statuary, or model or design intended to be perfected and executed as a work of the fine arts, as provided by this chapter, shall, within the term limited, and without the consent of the proprietor of the copyright first obtained in writing, signed in the presence of two or more witnesses, engrave, etch, work, copy, print, publish, or import, either in whole or in part, or by varying the main design with intent to evade the law, or, knowing the same to be so printed, published, or *imported*, shall sell or expose to sale any copy of such map or other article, as aforesaid, he shall forfeit to the proprietor all the plates on which the same

shall be copied, and every sheet thereof, either copied or printed, and shall further forfeit one dollar for every sheet of the same found in his possession, either printing, printed, copied, published, *imported*, or exposed for sale; and in case of a painting, statue, or statuary, he shall forfeit ten dollars for every copy of the same in his possession, or by him sold or exposed for sale; one-half thereof to the proprietor and the other half to the use of the United States.

1181. SEC. 4966. Any person publicly performing or representing any dramatic composition for which a copyright has been obtained, without the consent of the proprietor thereof, or his heirs or assignees, shall be liable for damages therefor, such damages in all cases to be assessed at such sum, not less than one hundred dollars for the first, and fifty dollars for every subsequent performance, as to the court shall appear to be just.

1182. SEC. 4967. Every person who shall print or publish any manuscript whatever, without the consent of the author or proprietor first obtained, if such author or proprietor is a citizen of the United States, or resident therein, shall be liable to the author or proprietor for all damages occasioned by such injury.

TITLE LXVIII.

REMISSION OF FINES, PENALTIES, AND FORFEITURES.

1183. SEC. 5292. Whenever any person who shall have incurred any fine, penalty, or forfeiture, or disability, or may be interested in any vessel or merchandise which has become subject to any seizure, forfeiture, or disability by authority of any provisions of law for imposing or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, [and for regulating the same,] or providing for the suppression of insurrections or unlawful combinations against the United States, shall prefer his petition to the judge of the district in which such fine, penalty, or forfeiture, or disability has accrued, truly and particularly setting forth the circumstances of his case, and shall pray that the same may be mitigated or remitted, the judge shall inquire, in a summary manner, into the circumstances of the case; first causing reasonable notice to be given to the person claiming such fine, penalty, or forfeiture, and to the attorney of the United States for such district, that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts appearing upon such inquiry to be stated and annexed to the petition, and direct their transmission to the Secretary of the Treasury. The Secretary shall thereupon have power to mitigate or remit such fine, forfeiture, or penalty, or remove such disability, or any part thereof, if, in his opinion, the same was incurred without wilful negligence, or any intention of fraud in the person incurring the same; and to direct the prosecution, if any has been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions [as] he may deem reasonable and just. [See §§ 3469, 3471, 3472, 5530, *Rev. Stats.*]

1184. SEC. 5293. The Secretary of the Treasury is authorized to prescribe such rules and modes of proceeding to ascertain the facts upon which an application for remission of a fine, penalty, or forfeiture is founded, as he deems proper, and, upon ascertaining them, to remit the fine, penalty, or forfeiture, if in his opinion it was incurred without wilful negligence or fraud, in either of the following cases:

1185. First. [*If the fine, penalty, or forfeiture was imposed under authority of any provisions of law for imposing or collecting any duties or taxes, or relating to*

registering, recording, enrolling, or licensing vessels, and the amount does not exceed fifty dollars.]* [If the fine, penalty, or forfeiture was imposed under authority of any revenue law, and the amount does not exceed one thousand dollars.]

1186. Second. Where the case occurred within either of the collection-districts in the States of California or Oregon.

Third. If the fine, penalty, or forfeiture was imposed under authority of any provisions of law relating to the importation of merchandise from foreign contiguous territory, or relating to manifests for vessels enrolled or licensed to carry on the coasting trade on the northern, northeastern, and northwestern frontiers.

[*Fourth.*] *Transposed to form first division of this section.* (19 Stat., p. 253.)

1187. Fifth. If the fine, penalty, or forfeiture was imposed by authority of any provisions of law for levying or collecting any duties or taxes, or relating to registering, recording, enrolling, or licensing vessels, and the case arose within the collection-district of Alaska, or was imposed by virtue of any provisions of law relating to fur-seals upon the islands of Saint Paul and Saint George.

1188. SEC. 5294. The Secretary of the Treasury may, upon application therefor, remit or mitigate any fine or penalty provided for in laws relating to steam-vessels, or discontinue any prosecution to recover penalties denounced in such laws, excepting the penalty of imprisonment, or of removal from office, upon such terms as he, in his discretion, shall think proper; and all rights granted to informers by such laws shall be held subject to the Secretary's power of remission, except in cases where the claims of any informer to the share of any penalty shall have been determined by a court of competent jurisdiction, prior to the application for the remission of the penalty; and the Secretary shall have authority to ascertain the facts upon all such applications, in such manner and under such regulations as he may deem proper.

1189. SEC. 5295. Any officer or other person entitled to or interested in a part or share of any fine, penalty, or forfeiture incurred under any law of the United States, may be examined as a witness in any of the proceedings for the recovery of such fine, penalty or forfeiture by either of the parties thereto, and such examination shall not deprive such witness of his share or interest in such fine, penalty, or forfeiture.

1190. SEC. 5296. When a poor convict, sentenced by any court of the United States to be imprisoned and pay a fine, or fine and cost, or to pay a fine, or fine and costs, has been confined in prison thirty days, solely for the non-payment of such fine, or fine and costs, such convict may make application in writing to any commissioner of the United States court in the district where he is imprisoned setting forth his inability to pay such fine, or fine and costs, and after notice to the district attorney of the United States, who may appear, offer evidence, and be heard, the commissioner shall proceed to hear and determine the matter. If on examination it shall appear to him that such convict is unable to pay such fine, or fine and costs, and that he has not any property exceeding twenty dollars in value, except such as is by law exempt from being taken on execution for debt, the commissioner shall administer to him the following oath: "I do solemnly swear that I have not any property, real or personal, to the amount of twenty dollars, except such as is by law exempt from being taken on civil process for debt by the laws of (naming the State where oath is administered); and that I have no property in any way conveyed or concealed, or in any way disposed of, for my future use or benefit. So help me God." Upon taking such oath such convict shall be discharged; and the commissioner shall give to the keeper of the jail a certificate setting forth the facts. [See § 1042, *Rev. Stats.*]

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* The clause in italics is repealed and superseded by that in roman type. See Act of February 27, 1877. 19 Stat., 253.

TITLE LXX.

CRIMES.

CHAPTER FIVE.

CRIMES AGAINST THE OPERATIONS OF THE GOVERNMENT.

1191. SEC. 5442. Every consul, vice-consul, commercial agent, or vice-commercial agent, who knowingly and falsely certifies to any invoice, or other papers to which his certificate is by law authorized or required, shall be punished by a fine of not more than ten thousand dollars, and by imprisonment for a term not more than three years.

1192. SEC. 5443. Every person who wilfully conceals or destroys any invoice, book, or paper relating to any merchandise liable to duty which has been or may be imported into the United States from any foreign port or country, after an inspection thereof has been demanded by the collector of any collection-district, or at any time conceals or destroys any such invoice, book, or paper for the purpose of suppressing any evidence of fraud therein contained, shall be punished by a fine of not more than five thousand dollars, or by imprisonment not more than two years, or both.

1193. SEC. 5444. Every officer of the revenue who, by any means whatever, knowingly admits or aids in admitting to entry any goods, wares, or merchandise, upon payment of less than the amount of duty legally due thereon, shall be removed from office, and shall be fined not more than five thousand dollars, or be imprisoned not more than two years.

1194. SEC. 5445. Every person who, by any means whatever, knowingly effects, or aids in effecting any entry of any goods, wares, or merchandise at less than the true weight or measure thereof, or upon a false classification thereof as to quality or value, or by the payment of less than the amount of duty legally due thereon, shall be fined not more than five thousand dollars, or be imprisoned not more than two years, or both.

1195. SEC. 5446. Every person who dispossesses or rescues, or attempts to dispossess or rescue, any property taken or detained, by any officer or other person under the authority of any revenue law of the United States, or aids or assists therein, shall be imprisoned not more than twelve months, and fined not more than three hundred dollars.

1196. SEC. 5447. Every person who forcibly assaults, resists, opposes, prevents, impedes, or interferes with any officer of the customs, or his deputy, or any person assisting him, in the execution of his duties, or any person authorized to make searches or seizures, in the execution of his duty, or who rescues or attempts to rescue, or causes to be rescued, any property which has been seized by any person so authorized, or who, before, at, or after such seizure, in order to prevent the seizure or securing of any goods, wares, or merchandise by any person so authorized, staves, breaks, throws overboard, destroys, or removes the same, shall be fined not less than one hundred dollars nor more than two thousand dollars, or be imprisoned not less than one month nor more than one year, or both; and every person who discharges any deadly weapon at any person authorized to make searches or seizures, or uses any deadly or dangerous weapon in resisting him in the execution of his duty, with intent to commit a bodily injury upon him, or to deter or prevent him from discharging his duty, shall be imprisoned at hard labor for a term not more than ten years or less than one year.

1197. SEC. 5448. Every person who falsely represents himself to be a revenue officer, and, in such assumed character, demands or receives any money or other article of value from any person for any duty or tax due to the United States, or for any violation or pretended violation of any revenue law of the United States, shall be deemed guilty of a felony, and shall be fined five hundred dollars, and imprisoned not less than six months and not more than two years.

1198. SEC. 5451. Every person who promises, offers, or gives, or causes or procures to be promised, offered, or given, any money or other thing of value, or makes, or tenders any contract, undertaking, obligation, gratuity, or security for the payment of money, or for the delivery or conveyance of anything of value, to any officer of the United States, or to any person acting for or on behalf of the United States in any official function, under or by authority of any department or office of the Government thereof, or to any officer or person acting for or on behalf of either House of Congress, or of any committee of either House, or both Houses thereof, with intent to influence his decision or action on any question, matter, cause, or proceeding which may at any time be pending, or which may by law be brought before him in his official capacity, or in his place of trust or profit, or with intent to influence him to commit or aid in committing, or to collude in, or allow, any fraud, or make opportunity for the commission of any fraud, on the United States, or to induce him to do or omit to do any act in violation of his lawful duty, shall be punished as prescribed in the preceding section.

1199. SEC. 5452. Every person engaged in the importation of goods, wares, or merchandise into the United States, or interested, as principal [,] clerk, or agent, in the entry of any goods, wares, or merchandise, who at any time makes or offers to make, to any officer of the revenue, any gratuity or present of any money, or other thing of value, shall be fined not more than five thousand dollars or be imprisoned not more than two years.

CHAPTER SIX.

OFFICIAL MISCONDUCT, ETC.

1200. SEC. 5501. Every officer of the United States, and every person acting for or on behalf of the United States, in any official capacity under or by virtue of the authority of any department or office of the Government thereof, and every officer or person acting for or on behalf of either House of Congress, or of any committee of either House, or of both Houses thereof, who asks, accepts, or receives any money, or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money, or for the delivery or conveyance of anything of value, with intent, to have his decision or action on any question, matter, cause, or proceeding which may, at any time, be pending, or which may be by law brought before him in his official capacity, or in his place of trust or profit, influenced thereby, shall be punished as prescribed in the preceding section.*

1201. SEC. 5502. Every member, officer, or person, convicted under the provisions of the two preceding sections, who holds any place of profit or trust, shall forfeit his office or place; and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States.

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* The penalty here referred to, is "a fine not more than three times the amount asked, accepted, or received, and imprisonment not more than three years."

TITLE LXXIV.

REPEAL PROVISIONS.

1202. SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States, general and permanent in their nature, in force on the first day of December, one thousand eight hundred and seventy-three, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited as the Revised Statutes of the United States.

1203. SEC. 5596. All acts of Congress passed prior to said first day of December, one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general or permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local or temporary character, shall not repeal, or in any way effect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last-named day, no part of which are embraced in said revision, shall not be affected or changed by its enactment.

1204. SEC. 5597. The repeal of the several acts embraced in said revision, shall not effect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal in any manner affect the right to any office, or change the term or tenure thereof.

1205. SEC. 5598. All offences committed, and all penalties or forfeitures incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if said repeal had not been made.

1206. SEC. 5599. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offences, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the same time as if said repeal had not been made.

1207. SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the Title, under which any particular section is placed.

1208. SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the first day of December, one thousand eight hundred and seventy-three, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

JANUARY 8, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 285.)

No. 1.—*Joint Resolution providing for a Change in the Name and Title of the Agent and Consul-General of the United States at Alexandria.*

1209. The name and title of the agent and consul-general of the United States at Alexandria shall, from the passage of this joint resolution, be "agent and consul-general of the United States at Cairo."

MARCH 24, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 24.)

CHAP. LXV.—*An Act to establish bonded Warehouses for the Storing and Cleansing of Rice intended for Exportation.*

1210. From and after the passage of this act importers' bonded warehouses, to be used for the storage and cleansing of imported rice intended for exportation to foreign countries, may be established at any port of entry in the United States, under such rules and regulations as the Secretary of the Treasury may prescribe.

ACT OF APRIL 17, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 30.)

CHAP. CVI.—*An Act to Amend the Act entitled "An Act relating to the Enrolment and License of certain Vessels."*

1211. The provisions of the act relating to the enrolment and license of vessels navigating the western rivers and the waters on the northern, northeastern, and northwestern frontiers of the United States, otherwise than by sea, approved February twenty-eight, eighteen hundred and sixty-five, are hereby extended to include all vessels of the United States navigating the waters of the United States.

JUNE 22, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 186.)

CHAP. CCCXCI.—*An Act to amend the Customs-Revenue Laws and to repeal Moieties.*

1212. That the thirty-ninth section of the act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteenth, eighteen hundred and sixty-six; and the second section of the act entitled "An act to regulate the disposition of the proceeds of fines, penalties, and forfeitures incurred under the laws relating to the customs, and for other purposes," approved March second, eighteen hundred and sixty-seven, be, and the same are hereby, repealed.

1213. SEC. 2. That all provisions of law under which moieties of any fines, penalties, or forfeitures, under the customs-revenue laws, or any share therein, or commission thereon, are paid to informers, or officers of customs, or other officers of the United States, are hereby repealed; and from and after the date of the passage of this act the proceeds of all such fines, penalties, and forfeitures shall be paid into the Treasury of the United States.

1214. SEC. 3. That it shall hereafter be the duty of the Secretary of the Treasury, out of any money specifically appropriated by Congress, to make suitable compensation in certain cases under the customs-revenue laws, as hereinafter provided, and not otherwise; and for the purpose of making such compensation for the next fiscal year, the sum of one hundred thousand dollars is hereby appropriated out of any money in the Treasury not otherwise appro-

priated; and he shall annually report to Congress, in detail, all payments by him for such purpose.

1215. SEC. 4. That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise, in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs and charges connected therewith: *Provided*, That for the purposes of this act, smuggling shall be construed to mean the act, with intent to defraud, of bringing into the United States, or, with like intent, attempting to bring into the United States, dutiable articles without passing the same, or the package containing the same, through the custom-house, or submitting them to the officers of the revenue for examination. And whenever any person not an officer of the United States shall furnish to a district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs-revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any officer or person employed in the customs-service, such compensation may, on such recovery, be paid to such person so furnishing information as shall be just and reasonable, not exceeding in any case the sum of five thousand dollars; which compensation shall be paid, under the direction of the Secretary of the Treasury, out of any money appropriated for that purpose.

1216. SEC. 5. That in all suits and proceedings other than criminal arising under any of the revenue-laws of the United States, the attorney representing the Government, whenever, in his belief, any business-book, invoice, or paper, belonging to or under the control of the defendant or claimant, will tend to prove any allegation made by the United States, may make a written motion particularly describing such book, invoice, or paper, and setting forth the allegation which he expects to prove; and thereupon the court in which suit or proceeding is pending may, at its discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in court, at a day and hour to be specified in said notice, which, together with a copy of said motion, shall be served formally on the defendant or claimant by the United States marshal by delivering to him a certified copy thereof, or otherwise serving the same as original notices of suit in the same court are served: and if the defendant or claimant shall fail or refuse to produce such book, invoice, or paper in obedience to such notice, the allegations stated in the said motion shall be taken as confessed unless his failure or refusal to produce the same shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination (at which examination the defendant or claimant, or his agent may be present) of such entries in said book, invoice, or paper as relate to or tend to prove the allegation aforesaid, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall have, subject to the order of the court, the custody of them, except pending their examination in court as aforesaid.

1217. SEC. 6. That no payment shall be made to any person furnishing information in any case wherein judicial proceedings shall have been instituted, unless his claim to compensation shall have been established to the satisfaction of the court or judge having cognizance of such proceedings, and the value of his services duly certified by said court or judge for the information of the Secretary of the Treasury; but no certificate of the value of such services shall be conclusive of the amount thereof. And when any fine, penalty, or forfeiture shall be collected without judicial proceedings, the Secretary of the Treasury shall, before directing payment to any person

claiming such compensation, require satisfactory proof that such person is justly entitled thereto.

1218. SEC. 7. That except in cases of smuggling as aforesaid, it shall not be lawful for any officer of the United States, under any pretence whatever, directly or indirectly, to receive, accept, or contract for any portion of the money which may, under any of the provisions of this or any other act, accrue to any such person furnishing information; and any such officer who shall so receive, accept, or contract for any portion of the money that may accrue as aforesaid shall be guilty of a misdemeanor, and, on conviction thereof, shall be liable to a fine not exceeding five thousand dollars, or imprisonment for not more than one year, or both, in the discretion of the court, and shall not be thereafter eligible to any office of honor, trust, or emolument. And any such person so furnishing information as aforesaid, who shall pay to any such officer of the United States, or to any person for his use, directly or indirectly, any portion of said money, or any other valuable thing, on account of or because of such money, shall have a right of action against such officer or other person, and his legal representatives, to recover back the same, or the value thereof.

1219. SEC. 8. That no officer, or other person entitled to or claiming compensation under any provision of this act, shall be thereby disqualified from becoming a witness in any action, suit, or proceeding for the recovery, mitigation, or remission thereof, but shall be subject to examination and cross-examination in like manner with other witnesses, without being thereby deprived of any right, title, share, or interest in any fine, penalty, or forfeiture to which such examination may relate; and in every such case the defendant or defendants may appear and testify and be examined and cross-examined in like manner.

1220. SEC. 9. That except in the case of personal effects accompanying the passenger, no importation exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof, as required by law, or of an affidavit made by the owner, importer, or consignee, before any officer authorized to administer oaths, showing why it is impracticable to produce such invoice.

1221. SEC. 10. That no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement, in the form of an invoice or otherwise, showing either the actual cost of the merchandise included in such importation, or, to the best of the knowledge, information, and belief of the deponent, the foreign market-value thereof; which statement shall be verified by the owner, importer, consignee, or agent desiring to make entry of the merchandise, and which oath shall be administered by the collector or his deputy.

1222. SEC. 11. That before such oath is taken, it shall be lawful for the collector or deputy administering the same to question the deponent touching the sources of his knowledge, information, or belief in the premises, and to require him to make oath to the same, and to produce any letter or paper, in his possession or under his control, which may assist the officers of the customs in ascertaining the dutiable value of the importation, or any part thereof; and in default of such production, when so requested, such owner, importer, consignee, and agent shall be thereafter debarred from producing any such letter or paper for the purpose of avoiding any penalty or forfeiture incurred under this act, unless he shall show to the satisfaction of the court that it was not in his power to produce the same when so demanded.

1223. SEC. 12. That any owner, importer, consignee, agent, or other person who shall, with intent to defraud the revenue, make, or attempt to make, any entry of imported merchandise, by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any wilful act or omission by means whereof the

United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, shall, for each offence, be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both; and, in addition to such fine, such merchandise shall be forfeited; which forfeiture shall only apply to the whole of the merchandise in the case or package containing the particular article or articles of merchandise to which such fraud or alleged fraud relates; and anything contained in any act which provides for the forfeiture or confiscation of an entire invoice in consequence of any item or items contained in the same being undervalued, be, and the same is hereby, repealed.

1224. SEC. 13. That any merchandise entered by any person or persons violating any of the provisions of the preceding section, but not subject to forfeiture under the same section, may, while owned by him or them, or while in his or their possession, to double the amount claimed, be taken by the collector and held as security for the payment of any fine or fines incurred as aforesaid, or may be levied upon and sold on execution to satisfy any judgment recovered for such fine or fines. But nothing herein contained shall prevent any owner or claimant from obtaining a release of such merchandise on giving a bond, with sureties satisfactory to the collector, or, in case of judicial proceedings, satisfactory to the court, or the judge thereof, for the payment of any fine or fines so incurred: *Provided, however*, That such merchandise shall in no case be released until all accrued duties thereon shall have been paid or secured.

1225. SEC. 14. That wherever any statute requires that, to the cost or market-value of any goods, wares, and merchandise imported into the United States, there shall be added to the invoice thereof, or, upon the entry of such goods, wares, and merchandise, charges for inland-transportation, commissions, port-duties, expenses of shipping, export-duties, cost of packages, boxes, or other articles containing such goods, wares, and merchandise, or any other incidental expenses attending the packing, shipping, or exportation thereof from the country or place where purchased or manufactured, the omission, without intent thereby to defraud the revenue, to add and state the same on such invoice or entry shall not be cause of a forfeiture of such goods, wares, and merchandise, or of the value thereof; but in all cases where the same, or any part thereof, are omitted, it shall be the duty of the collector or appraiser to add the same, for the purposes of duty, to such invoice or entry, either in items or in gross, at such price or amount as he shall deem just and reasonable, (which price or amount shall, in the absence of protest, be conclusive), and to impose and add thereto the further sum of one hundred per centum of the price or amount so added; which addition shall constitute a part of the dutiable value of such goods, wares, and merchandise, and shall be collectable as provided by law in respect to duties on imports.

1226. SEC. 15. That it shall be the duty of any officer or person employed in the customs-revenue service of the United States, upon detection of any violation of the customs-laws, forthwith to make complaint thereof to the collector of the district, whose duty it shall be promptly to report the same to the district attorney of the district in which such frauds shall be committed. Immediately upon the receipt of such complaint, if, in his judgment, it can be sustained, it shall be the duty of such district attorney to cause investigation into the facts to be made before a United States commissioner having jurisdiction thereof, and to initiate proper proceedings to recover the fines and penalties in the premises, and to prosecute the same with the utmost diligence to final judgment.

1227. SEC. 16. That in all actions, suits, and proceedings in any court of the United States now pending or hereafter commenced or prosecuted to enforce

or declare the forfeiture of any goods, wares, or merchandise, or to recover the value thereof, or any other sum alleged to be forfeited by reason of any violation of the provisions of the customs-revenue laws, or any of such provisions, in which action, suit, or proceeding an issue or issues of fact shall have been joined, it shall be the duty of the court, on the trial thereof, to submit to the jury, as a distinct and separate proposition, whether the alleged acts were done with an actual intention to defraud the United States, and to require upon such proposition a special finding by such jury; or, if such issues be tried by the court without a jury, it shall be the duty of the court to pass upon and decide such proposition as a distinct and separate finding of fact; and in such cases, unless intent to defraud shall be so found, no fine, penalty, or forfeiture shall be imposed.

1228. SEC. 17. That whenever, for an alleged violation of the customs-revenue laws, any person who shall be charged with having incurred any fine, penalty, forfeiture, or disability other than imprisonment, or shall be interested in any vessel or merchandise seized or subject to seizure, when the appraised value of such vessel or merchandise is not less than one thousand dollars, shall present his petition to the judge of the district in which the alleged violation occurred, or in which the property is situated, setting forth, truly and particularly, the facts and circumstances of the case, and praying for relief, such judge shall, if the case, in his judgment, requires, proceed to inquire, in a summary manner, into the circumstances of the case, at such reasonable time as may be fixed by him for that purpose, of which the district attorney and the collector shall be notified by the petitioner, in order that they may attend and show cause why the petition should be refused.

1229. SEC. 18. That the summary investigation hereby provided for may be held before the judge to whom the petition is presented, or, if he shall so direct, before any United States commissioner for such district, and the facts appearing thereon shall be stated and annexed to the petition, and, together with a certified copy of the evidence, transmitted to the Secretary of the Treasury, who shall thereupon have power to mitigate or remit such fine, penalty, or forfeiture, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without wilful negligence or any intention of fraud in the person or persons incurring the same, and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued upon such terms or conditions as he may deem reasonable and just.

1230. SEC. 19. That it shall not be lawful for any officer or officers of the United States to compromise or abate any claim of the United States arising under the customs-laws, for any fine, penalty, or forfeiture incurred by a violation thereof; and any officer or person who shall so compromise or abate any such claim, or attempt to make such compromise or abatement, or in any manner relieve or attempt to relieve from such fine, penalty, or forfeiture, shall be deemed guilty of a felony, and, on conviction thereof, shall suffer imprisonment not exceeding ten years and be fined not exceeding ten thousand dollars: *Provided, however*, That the Secretary of the Treasury shall have power to remit any fines, penalties, or forfeitures, or to compromise the same, in accordance with existing law. (1239.)

1231. SEC. 20. That whenever any application shall be made to the Secretary of the Treasury for the mitigation or remission of any fine, penalty, or forfeiture, or the refund of any duties, in case the amount involved is not less than one thousand dollars, the applicant shall notify the district attorney and the collector of customs of the district in which the duties, fine, penalty, or forfeiture accrued; and it shall be the duty of such collector and district attorney to furnish to the Secretary of the Treasury all practicable information necessary to enable him to protect the interests of the United States.

1232. SEC. 21. That whenever any goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties.

1233. SEC. 22. That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs-revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

1234. SEC. 23. That in lieu of the salaries, moieties, and perquisites of whatever name or nature, and commissions on disbursements, now paid to and received by the collectors, naval officers, and surveyors, connected with the customs-service in the several collection-districts of the United States hereinafter named, there shall be paid, from and after the first day of July, eighteen hundred and seventy-four, an annual salary, as follows: To the collector of the district of New York, twelve thousand dollars. To the collectors of the districts of Boston and Charlestown, Massachusetts; and Philadelphia, Pennsylvania, each eight thousand dollars. To the collectors of the district of San Francisco, California; Baltimore, Maryland; and New Orleans, Louisiana, each seven thousand dollars. To the collector of the district of Portland and Falmouth, Maine, six thousand dollars. To the naval officer for the district of New York, eight thousand dollars. To the naval officers of the district of Boston and Charlestown, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars. To the surveyor of the port of New York, eight thousand dollars. To the surveyors of the ports of Boston, Massachusetts; and San Francisco, California; and Philadelphia, Pennsylvania, each five thousand dollars.

1235. SEC. 24. That the Secretary of the Treasury shall, from time to time, make such regulations as he may deem necessary for the conduct and management of the bonded warehouses, general order stores, and other depositories of the imported merchandise throughout the United States; all regulations or orders issued by collectors of customs in regard thereto shall be subject to revision, alteration, or revocation by him; and no warehouse shall be bonded and no general order store established without his authority and approval. And it shall be the duty of the Secretary of the Treasury, in granting permits to establish general order warehouses, to require such warehouse or warehouses to be located contiguous, or as near as may be, to the landing-places of steamers and vessels from foreign ports; and that no officer of the customs shall have any personal ownership of, or interest in, any bonded warehouse or general order store.

1236. SEC. 25. That public cartage of merchandise in the custody of the government shall be let after not less than thirty days' notice of such letting to the lowest responsible bidder giving sufficient security, and shall be subject to regulations approved by the Secretary of the Treasury.

1237. SEC. 26. That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed; that nothing herein contained shall affect existing rights of the United States; and in all cases in which prosecutions have been actually commenced for forfeitures incurred, the Secretary of the Treasury shall have power to make compensation, as provided in the fourth section of this act, to the persons who would, under former laws, have been entitled to share in the distribution of such forfeitures.

JUNE 22, 1874.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 194.)

CHAP. 398.—*An Act to admit free of duty merchandise sunk for two years and afterward recovered.*

1238. That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, under such rules and regulations as the Secretary of the Treasury may prescribe.

JANUARY 22, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 303.)

CHAP. XXII.—*An Act declaratory of the Act entitled "An Act to Amend the Customs-revenue Laws, and to repeal Moieties," approved June twenty-second, eighteen hundred and seventy-four.*

1239. Nothing in the nineteenth section of the act entitled "An act to amend the customs-revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, shall be construed to affect any authority, power, or right which might theretofore have been lawfully exercised by any court, judge, or district attorney of the United States to obtain the testimony of an accomplice in any crime against, or fraud upon the customs-revenue laws, on any trial or proceeding for a fine, penalty, or forfeiture under said laws, by a discontinuance or dismissal, or by an engagement to discontinue or dismiss any proceedings against such accomplice. (1230.)

FEBRUARY 8, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 307.)

CHAP. XXXVI.—*An Act to amend existing Customs and Internal Revenue Laws, and for other purposes.*

1240. SEC. 4. . . . . *Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof.

1240*b*. SEC. 7. . . . . *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

(*Excepting the above extracts, all of the first nine Sections of this Act were repealed by the Tariff Act of 1883.*)

1241. SEC. 10. . . . . That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*,

That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

1242. SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered, with cost of suit, in any court of competent jurisdiction, to the use of the United States.

INTERNAL REVENUE.

(*Sections* 12 *to* 22 *inclusive, and Section* 26, *having no relation whatever to Customs matters, are omitted.*)

1243. SEC. 23. That all acts and parts of acts imposing fines, penalties, or other punishment for offences committed by an internal revenue officer or other officer of the Department of the Treasury of the United States, or under any bureau thereof, shall be, and are hereby, applied to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue or customs law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or deputies, or persons having the custody or disposition of any public money.

1244. SEC. 24. That whenever any manufacturer of tobacco shall desire to withdraw the same from his factory for exportation under existing laws, such manufacturer may, at his option, in lieu of executing an export bond, as now provided by law, give a transportation bond, with sureties satisfactory to the collector of Internal Revenue, and under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein; and in such case, on arrival of the tobacco at the port of export, the exporter or owner at that port shall immediately notify the collector of the port of the fact, setting forth his intention to export the same, the name of the vessel upon which the same is to be laden, and the port to which it is intended to be exported. He shall, after the quantity and description of tobacco have been verified by the inspector, file with the collector of the port an export entry verified by affidavit. He shall also give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the tobacco as specified in said entry, to the port designated in said entry, or to some other port without the jurisdiction of the United States. And upon the lading of such tobacco, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said tobacco was withdrawn for exportation, a clearance certificate and a detailed report of the inspector; which report shall show the quantity and description of manufactured tobacco, and the marks thereof. Upon the receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bonds required to be given for the landing at a foreign port of such manufactured tobacco shall be cancelled upon the presentation of satisfactory proof and certificates

that said tobacco has been landed at the port of destination named in the bill of lading, or any other port without the jurisdiction of the United States, or upon satisfactory proof that after shipment the same was lost at sea without fault or neglect of the owner or exporter thereof.

1245. SEC. 25. That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback of duties on any manufactured tobacco, or shall fraudulently claim any greater allowance or drawback thereon than the duty actually paid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the internal revenue laws.

MARCH 3, 1875.

(U. S. STATUTES AT LARGE, VOL., XVIII., p. 339.)

CHAP. CXXVII.—*An Act to further protect the Sinking-fund and provide for the Exigencies of the Government.*

1246. From and after the passage of this act, there shall be levied and collected, on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof-gallon, or wine-gallon when below proof, to be paid by the distiller, owner, or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.

1247. SEC. 2. That section three thousand three hundred and sixty-eight of the Revised Statutes (1122–3) be, and the same is hereby, amended by striking out the words "twenty cents a pound," and inserting in lieu thereof the words "twenty-four cents a pound;"* and that section three thousand three hundred and ninety-four of the Revised Statutes (1132) be, and the same is hereby, amended by striking out the word "five" wherever it occurs therein, and inserting instead thereof the word "six," and by striking out the word "fifty" and inserting instead thereof the word "seventy-five;" *Provided*, That the increase of tax herein provided for shall not apply to tobacco on which the tax under existing law shall have been paid when this act takes effect: *And provided further*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury, by testimony under oath, that any person liable to pay the increased tax by this section imposed, had, prior to the tenth day of February, eighteen hundred and seventy-five, made a contract for the future delivery of such tobacco, cigars, and cigarettes, at a fixed price, which contract was in writing prior to that date, such tobacco may be delivered to the contracting party entitled thereto, under special permit from the Commissioner of Internal Revenue provided therefor, without previous payment of such additional tax; but the said additional tax shall be a lien thereon, and shall be paid by and collected from the purchaser under such contract before the sale or removal thereof by him, and when demanded by the collector of internal revenue for the district to which the same shall be removed for delivery to the purchaser; and any sale or removal by such purchaser, prior to the payment of such tax, shall subject him and such tobacco so sold or removed to all the penalties and processes of law provided in the case of manufacturers of tobacco so selling or removing tobacco to avoid the payment of tax.

1248. SEC. 3. On all molasses, concentrated molasses, tank-bottoms, syrup of sugar-cane juice, melada, and on sugars according to the Dutch standard in

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* See amendment, post 1285.

color, imported from foreign countries, there shall be levied, collected, and paid, in addition to the duties now imposed in schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated;

1249. *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard: and melada shall be known and defined as an article made in the process of sugar-making, being the cane-juice boiled down to the sugar point, and containing all the sugar and molasses resulting from the boiling-process, and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets, or other than tight packages, shall be considered sugar, and dutiable as such:

1250. *And provided further*, That of the drawback on refined sugars exported, allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

1251. SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be levied, collected, and paid, be, and the same is hereby, repealed; and the several duties and rates of duty prescribed in said section two thousand five hundred and four shall be and remain as by that section levied, without abatement of ten per centum, as provided in section two thousand five hundred and three.

1252. SEC. 5. The increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or merchandise on deposit in warehouses or public stores at the date of the passage of this act.

1253. SEC. 6. Nothing contained in the act entitled "An act to amend existing customs and internal revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty; nor to require the use of a stamp upon the receipt in the receipt-book of a savings-bank or institution for savings having no capital stock and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits without profit or compensation to the association or company when money is paid to a depositor on his pass-book.

MARCH 3, 1875.

(U. S. STATUTES AT LARGE, VOL. XVIII., p. 469.)

CHAP. CXXXVI.—*An Act restricting the Refunding of Customs Duties, and prescribing certain Regulations of the Treasury Department.*

1254. No moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as

the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further*, That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also*, That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of fact discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery.

1255. SEC. 2. No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may, in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when, in his opinion, such interests require a final adjudication of such question by the court of last resort.

1256. SEC. 3. The Secretary of the Treasury shall have power to make such regulations, not inconsistent with law, as may be necessary to carry this act into effect.

1257. SEC. 4. The Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

FEBRUARY 18, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 4.)

CHAP. 12.—*An Act to change the location of the consulates at Aix-la-Chapelle and at Omoa and Truxillo.*

1258. That the consulate now established at Aix-la-Chapelle, in class five, in schedule B of consulates, be removed to Cologne, within the same consular district; and the consulate now established at Omoa and Truxillo, in class seven, in schedule C of consulates, be removed to Utila in the Bay Islands; and that such removals shall in no manner affect the appropriations for such consulates, or the existing provisions of law applicable thereto, except as modified hereby.

MARCH 14, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 7.)

CHAP. 23.—*An Act to extend to the port of Genesee, in the State of New York, the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes inclusive.*

1259. That the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes inclusive be, and they are hereby extended to the port of Genesee, in the State of New York.

MAY 1, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 49.)

CHAP. 89.—*An Act to provide for the separate entry of packages contained in one importation.*

1260. A separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee, and concerning which packed packages, no invoice, or statement of contents or values, has been received.

1261. Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package; and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner, or ultimate consignee.

1262. SEC. 2. The importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes, is hereby modified for the purposes of this Act, so as to require the importer, consignee, or agent to declare therein that the entry contains an account of all the goods ——— imported in the ——— whereof ——— ——— is master, from ——— for account of ———, which oath so modified shall in each case be taken on the entry of one or more packages contained in an original package. But nothing in this act contained shall be construed to relieve the importer, consignee, or agent from producing the oath of the owner or ultimate consignee in every case, now required by law; or to provide that an importation may consist of less than the whole number of parcels contained in any packed package, or packed packages consigned in one vessel at one time, to one importer, consignee, or agent.

1263. SEC. 3. All provisions of law inconsistent herewith are hereby repealed.

JUNE 20, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 60.)

CHAP. 136.—*An Act relating to the execution of custom-house bonds.*

1264. When any bond is required by law to be executed by any firm or partnership for the payment of duties upon goods, wares, or merchandise, imported into the United States by such firm or partnership, the execution of such bond by any member of such firm or partnership, in the name of said firm or partnership, shall bind the other members or partners thereof, in like manner and to the same extent, as if such other members or partners had personally executed the same. And any action or suit may be instituted on such bond against all the members or partners of such firm, as if all of the members or partners had executed the same.

JUNE 20, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 60.)

CHAP. 137.—*An Act establishing Cheboygan, in the State of Michigan, a Port of Delivery.*

1265. That Cheboygan, in the State of Michigan, being within the collection district of Michigan, be, and the same hereby is, declared a port of delivery instead of Duncan City; and the office of deputy collector now located at Duncan City be, and the same is hereby, removed to Cheboygan. And all acts and parts of acts declaring Duncan City a port of entry are hereby repealed.

JULY 12, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 90.)

CHAP. 185.—*An Act to exempt vessels engaged in navigating the Mississippi River and its tributaries above the port of New Orleans from entries and clearances.*

1266. The provisions of section forty-three hundred and forty-nine, forty-three hundred and fifty, forty-three hundred and fifty-one, forty-three hundred

and fifty-two, forty-three hundred and fifty-three, forty-three hundred and fifty-four, forty-three hundred and fifty-five, and forty-three hundred and fifty-six of the Revised Statutes, requiring the master of every vessel licensed to carry on the coasting-trade, laden in part with foreign merchandise or distilled spirits, to procure a permit from the customs' officer of the port at which his vessel was laden, authorizing him to proceed to his port of destination, and also to procure a permit from the port of destination for the unlading of his cargo, shall not be held to include vessels engaged in the navigation of the Mississippi River or tributaries above the port of New Orleans.

AUGUST 14, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 139.)

CHAP. 270.—*An Act establishing the port of Saint Paul, Minnesota, as a port of appraisal.*

1267. That the provisions contained in, and the privileges accorded by, sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one, twenty-nine hundred and ninety-two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty-nine hundred and ninety-five, twenty-nine hundred and ninety-six, and twenty-nine hundred and ninety-seven, of the Revised Statutes be extended to, and held to include the port of Saint Paul in the collection-district of Minnesota.

1268. That the appraiser at the port of Saint Paul shall receive the same amount of salary that the deputy collector of that port now receives.

AUGUST 14, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 141.)

CHAP. 274.—*An Act to punish the counterfeiting of trade-mark goods and the sale or dealing in of counterfeit trade-mark goods.*

1269. Every person who shall with intent to defraud, deal in or sell, or keep or offer for sale, or cause or procure the sale of, any goods of substantially the same descriptive properties as those referred to in the registration of any trade-mark, pursuant to the statutes of the United States, to which, or to the package in which the same are put up, is fraudulently affixed said trade-mark, or any colorable imitation thereof, calculated to deceive the public, knowing the same to be counterfeit or not the genuine goods referred to in said registration, shall, on conviction thereof, be punished by fine not exceeding one thousand dollars, or imprisonment not more than two years, or both such fine and imprisonment.

1270. SEC. 2. Every person who fraudulently affixes, or causes or procures to be fraudulently affixed, any trade-mark registered pursuant to the statutes of the United States, or any colorable imitation thereof, calculated to deceive the public, to any goods, of substantially the same descriptive properties as those referred to in said registration, or to the package in which they are put up, knowing the same to be counterfeit, or not the genuine goods, referred to in said registration, shall on conviction thereof, be punished as prescribed in the first section of this act.

1271. SEC. 3. Every person who fraudulently fills, or causes or procures to be fraudulently filled, any package to which is affixed any trade-mark, registered pursuant to the statutes of the United States, or any colorable imitation thereof, calculated to deceive the public, with any goods of substantially the same descriptive properties as those referred to in said registration, knowing the same to be counterfeit, or not the genuine goods referred to in said registration, shall, on conviction thereof, be punished as prescribed in the first section of this act.

1272. SEC. 4. Any person or persons who shall, with intent to defraud any person or persons, knowingly and wilfully cast, engrave, or manufacture, or have in his, her, or their possession, or buy, sell, offer for sale, or deal in, any die or dies, plate or plates, brand or brands, engraving or engravings, on wood, stone, metal, or other substance, moulds, or any false representation, likeness, copy, or colorable imitation of any die, plate, brand, engraving, or mould of any private label, brand, stamp, wrapper, engraving on paper or other substance, or trade-mark, registered pursuant to the statutes of the United States, shall, upon conviction thereof, be punished as prescribed in the first section of this act.

1273. SEC. 5. Any person or persons who shall, with intent to defraud any person or persons, knowingly and wilfully make, forge, or counterfeit, or have in his, her, or their possession, or buy, sell, offer for sale, or deal in, any representation, likeness, similitude, copy, or colorable imitation of any private label, brand, stamp, wrapper, engraving, mould, or trade-mark, registered pursuant to the statutes of the United States, shall, upon conviction thereof, be punished as prescribed in the first section of this act.

1274. SEC. 6. Any person who shall, with intent to injure or defraud the owner of any trade-mark, or any other person lawfully entitled to use or protect the same, buy, sell, offer for sale, deal in or have in his possession any used or empty box, envelope, wrapper, case, bottle, or other package, to which is affixed, so that the same may be obliterated without substantial injury to such box or other thing aforesaid, any trade-mark, registered pursuant to the statutes of the United States, not so defaced, erased, obliterated, and destroyed as to prevent its fraudulent use, shall, on conviction thereof, be punished as prescribed in the first section of this act.

1275. SEC. 7. If the owner of any trade-mark, registered pursuant to the statutes of the United States, or his agent, make oath, in writing, that he has reason to believe, and does believe, that any counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, or moulds, of his said registered trade-mark, are in the possession of any person, with intent to use the same for the purpose of deception and fraud, or makes such oath that any counterfeits or colorable imitations of his said trade-mark, label, brand, stamp, wrapper, engraving on paper or other substance, or empty box, envelope, wrapper, case, bottle, or other package, to which is affixed said registered trade-mark not so defaced, erased, obliterated, and destroyed as to prevent its fraudulent use, are in the possession of any person, with intent to use the same for the purpose of deception and fraud, then the several judges of the circuit and district courts of the United States and the commissioners of the circuit courts may, within their respective jurisdictions, proceed under the law relating to search-warrants, and may issue a search-warrant authorizing and directing the marshal of the United States for the proper district to search for and seize all said counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, moulds, and said counterfeit trade-marks, colorable imitations thereof, labels, brands, stamps, wrappers, engravings on paper, or other substance, and said empty boxes, envelopes, wrappers, cases, bottles, or other packages that can be found; and upon satisfactory proof being made that said counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, moulds, counterfeit trade-marks, colorable imitations thereof, labels, brands, stamps, wrappers, engravings on paper or other substance, empty boxes, envelopes, wrappers, cases, bottles, or other packages, are to be used by the holder or owner for the purpose of deception and fraud, that any of said judges shall have full power to order all said counterfeit dies, plates, brands, engravings on wood, stone, metal, or other substance, moulds, counterfeit trade-marks, colorable imitations thereof, labels, brands, stamps, wrappers, engravings on paper or other substance, empty boxes, envelopes, wrappers, cases, bottles, or other packages, to be publicly destroyed.

1276. SEC. 8. Any person who shall, with intent to defraud any person or persons, knowingly and wilfully aid or abet in the violation of any of the provisions of this act, shall, upon conviction thereof, be punished by a fine not exceeding five hundred dollars, or imprisonment not more than one year, or both such fine and imprisonment.

AUGUST 15, 1876.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 200.)

CHAP. 290.—*An Act to carry into effect a convention between the United States of America and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.*

1277. That whenever the President of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation declaring that he has such evidence;* and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit:

1278. Arrowroot; castor-oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, shall be introduced into the United States, free of duty so long as the said convention shall remain in force.†

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* The President's proclamation was signed in accordance with this act, September 9, 1876. See 19 Stat., Proc. No. 7.

† The essential reciprocal rights accorded in the "convention," or treaty referred to, are as follows, to wit:

"ART. I. For and in consideration of the rights and privileges granted by His Majesty the King of the Hawaiian Islands in the next succeeding article of this convention, and as an equivalent therefor, the United States of America hereby agree to admit all the articles named in the following schedule, the same being the growth and manufacture or produce of the Hawaiian Islands, into all the ports of the United States free of duty.

"*Schedule.*—Arrowroot; castor-oil; bananas; nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as "Sandwich Island Sugar;" syrups of sugar-cane, melada, and molasses; tallow.

"ART. II. For and in consideration of the rights and privileges granted by the United States of America in the preceding article of this Convention, and as an equivalent therefor, His Majesty the King of the Hawaiian Islands, hereby agrees to admit all the articles named in the following schedule, the same being the growth, manufacture, or produce of the United States of America, into all the ports of the Hawaiian Islands free of duty.

"*Schedule.*—Agricultural implements; animals; beef, bacon, pork, ham, and all fresh, smoked or preserved meats; boots and shoes; grain; flour, meal, and bran, bread and breadstuffs, of all kinds; bricks, lime, and cement; butter, cheese, lard, tallow; bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached and unbleached, and whether or not colored, stained, painted, or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried or undried, preserved or unpreserved; hardware; hides, furs, skins, and pelts, dressed or undressed; hoop-iron, and rivets, nails, spikes and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured, in whole or in part; doors, sashes, and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationery, and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating and illuminating purposes; plants, shrubs, trees, and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves, and headings; wool and manufactures of wool, other than ready-made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal except furniture either upholstered or carved and carriages; textile manufactures, made of combination of wool, cotton, silk,

FEBRUARY 27, 1877.

(U. S. STATUTES AT LARGE, VOL. XIX., p. 240.)

CHAP. 69.—*An Act to perfect the Revision of the Statutes of the United States, and of the Statutes relating to the District of Columbia.*

1279. That for the purpose of correcting errors and supplying omissions in the act entitled "An act to revise and consolidate the Statutes of the United States in force on the first day of December, Anno Domini one thousand eight hundred and seventy-three," so as to make the same truly express such laws, the following amendments are hereby made therein. (*These amendments, in so far as they refer to sections embraced in this volume are inserted in their proper places.*)

JUNE 4, 1878.

(U. S. STATUTES AT LARGE, VOL. XX., p. 91.)

CHAP. 155.—*An Act making Appropriation for the Consular and Diplomatic Service of the Government for the year ending June 30th, 1879, and for other purposes.*

1280. Every consular officer shall furnish to the Secretary of the Treasury, or to such officers of the customs as he may direct, as often as may be required, the prices current of all articles of merchandise usually exported to the United States, from the port or place in which he is stationed; and authority is hereby vested in the Secretary of the Treasury to require compliance with this provision; but this provision shall not have the effect to impair the provisions of section seventeen hundred and twelve of the Revised Statutes. Rev. Stat., p. 306.

FEBRUARY 28, 1879.

(U. S. STATUTES AT LARGE, VOL. XX., p. 324.)

CHAP. 112.—*An Act extending the Limits of the Port of New York.*

1281. That the collection district of the port of New York shall hereafter include, in addition to the other territory embraced therein, all that part of the county of Hudson, in the State of New Jersey, and the waters adjacent, now within the collection-district of Newark, New Jersey, east of Newark Bay and the Hackensack River.

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or linen, or of any two or more of them other than when ready-made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

"ART. III. The evidence that articles proposed to be admitted into the ports of the United States of America, or the ports of the Hawaiian Islands free of duty, under the first and second articles of this Convention, are the growth, manufacture, or produce of the United States of America or of the Hawaiian Islands, respectively, shall be established under such rules and regulations and conditions for the protection of the revenue as the two Governments may from time to time, respectively, prescribe.

"ART. IV. No export duty or charges shall be imposed in the Hawaiian Islands, or in the United States, upon any of the articles proposed to be admitted into the ports of the United States, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this Convention. It is agreed, on the part of His Hawaiian Majesty, that, so long as this treaty shall remain in force, he will not lease or otherwise dispose of or create any lien upon any port, harbor, or other territory in his dominions, or grant any special privilege or rights of use therein, to any other power, state, or government, nor make any treaty by which any other nation shall obtain the same privileges, relative to the admission of any article free of duty, hereby secured to the United States."

March 1, 1879.

(U. S. Statutes at Large, Vol. XX., p. 327.)

Chap. 125.—*An Act to amend the Laws relating to Internal Revenue.*

IMPORTED LIQUOR STAMPS, Etc.

1282. Sec. 11. All distilled spirits, wines, and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks, or other similar packages, shall be first placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, marked, and branded by a United States customs-gauger, and a stamp affixed to each package, indicating the date and particulars of such inspection; and the Secretary of the Treasury is hereby authorized to prescribe the form of, and provide, the requisite stamps, and to make all regulations which he may deem necessary and proper for carrying the foregoing requirements into effect. Any pipe, hogshead, tierce, barrel, cask, or other package withdrawn from public store or bonded warehouse after the thirtieth day of June, eighteen hundred and seventy-nine, purporting to contain imported liquor, found without having thereon the stamp hereby required, shall be, with its contents, forfeited to the United States; and whenever any cask or package of imported distilled spirits of not less than five wine-gallons is filled for shipment, sale, or delivery on the premises of any wholesale liquor dealer, the same shall be stamped with a special stamp for imported spirits, under such rules and regulations as the Commissioner of Internal Revenue has prescribed, or may hereafter prescribe, in the case of domestic distilled spirits.

1283. Sec. 12. Every person who empties or draws off, or causes to be emptied or drawn off, the contents of any package of imported liquors stamped as above required, shall, at the time of such emptying, efface, obliterate, and destroy the stamp thereon, and also all other marks or brands which shall have been placed thereon in accordance with the law or regulations concerning imported liquors; and no cask or other package, such as is hereinbefore mentioned, in which distilled spirits, wines, or malt liquors have been imported, shall be used to contain domestic distilled spirits, under penalty of the forfeiture of such re-used cask or package and the contents thereof. Every cask or other package from which the stamp for imported liquors required by this act to be placed thereon shall not be effaced, obliterated, or destroyed, on emptying such package, shall be forfeited, and the same may be seized by any officer of internal revenue wherever found; and all the provisions and penalties of section thirty-three hundred and twenty-four of the Revised Statutes of the United States, relating to empty casks or packages from which the marks, brands, or stamps have not been effaced or obliterated, and relating to the removal of stamps from packages, and to having in possession any stamps so removed, shall apply to the stamps for imported spirits herein provided for, and to the casks or other packages on which such stamps shall have been used.

1284. Sec. 13. If any person shall purchase or sell, with the imported-liquor stamp herein required remaining thereon, or any of the marks or brands which shall have been placed thereon in accordance with the laws or regulations concerning imported liquors remaining thereon, any cask or other package, after the same has been once used to contain imported liquors and has been emptied; or if any person shall use or have in possession such cask or package, with any imitation of such marks or brands, for the purpose of placing domestic distilled spirits therein for sale; or shall, for such purpose, manufacture, use, or have in possession any cask or package made in imitation of, or intended to be in the similitude of, such imported casks or packages, with any imitation of such marks or brands thereon, every such cask or package, with its contents, if any, shall be forfeited to the United States. And every such

person who shall violate any of the provisions of this section shall be liable to a penalty of two hundred dollars for every such cask or package so purchased, sold, manufactured, used, or had in possession.

TOBACCO.

1285. SEC. 14. On and after the first day of May eighteen hundred and seventy-nine, there shall be levied and collected upon all snuff manufactured of tobacco, or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use; and upon all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened, and all on fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of sixteen cents per pound.

1286. That the sixth subdivision of section thirty-two hundred and forty-four (1114 *b*) be amended to read as follows:

Sixth. Dealers in leaf-tobacco, except retail dealers in leaf-tobacco, as hereinafter defined, shall pay twenty-five dollars. Every person shall be regarded as a dealer in leaf-tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf-tobacco; and payment of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf-tobacco from the payment of the special tax therefor hereby required. But no farmer or planter, nor the executor or administrator of such farmer or planter, nor the guardian of any minor, shall be required to pay a special tax as a dealer in leaf-tobacco, for selling tobacco produced by said farmer or planter, or by said executor, administrator, or guardian, or received by either of them as rents from tenants who have produced the same on the land of said farmer, planter, or minor: *Provided*, That nothing in this section shall be construed to exempt from a special tax any farmer or planter who, by peddling or otherwise, sells leaf-tobacco at retail directly to consumers, or who sells or assigns, consigns, transfers, or disposes of, to persons other than those who have paid a special tax as leaf-dealers or manufacturers of tobacco, snuff, or cigars, or to persons purchasing leaf-tobacco for export.

1287. "No sheriff or other officer acting under order or process of any court or magistrate, nor trustee, or other fiduciary, legally acting under the powers vested in him, shall be liable to said special tax as a dealer or retail dealer in selling tobacco under such authority. And no purchaser at any sale by such sheriff, officer, trustee, or fiduciary, shall be held liable to any other tax or restriction as to a sale of tobacco so purchased than he would have been had such purchaser been the producer thereof on his own land.

1288. "Dealers in leaf-tobacco shall sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf-tobacco for export: *Provided*, It shall be lawful for any licensed manufacturer of cigars to purchase leaf-tobacco of any licensed dealer or other licensed manufacturer in quantities less than the original package, for use in his own manufactory exclusively."

That section thirty-three hundred and sixty-two (1120 *b*) be, and the same is hereby, amended by striking out all after said number, and substituting therefor the following:

1289. "All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner:

1290. "All snuff, in packages containing one-half, one, two, three, four, six, eight, and sixteen ounces, or in bladders and in jars containing not exceeding twenty pounds;

1291. "All fine-cut chewing-tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one, two, three, four, eight, and sixteen ounces, except that fine-cut chewing-tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each;

1292. "All smoking tobacco and all cut and granulated tobacco other than fine-cut chewing, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, in packages containing two, three, four, eight, and sixteen ounces each.

1293. "All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

1294. "And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided*, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: *And provided further*, That fine-cut shorts, the refuse of fine cut chewing-tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export,* under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: *And provided further*, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish."

That section thirty-three hundred and seventy-one be amended by striking out all after the said number and substituting therefor the following:

1295. "Whenever any manufacturer of tobacco, snuff, or cigars, sells, or removes for sale or consumption, any tobacco, snuff, or cigars, upon which a tax is required to be paid by stamps, without the use of the proper stamps, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such sale or removal, upon satisfactory proof, to estimate the amount of tax which has been omitted to be paid, and to make an assessment therefor, and certify the same to the collector. The tax so assessed shall be in addition to the penalties imposed by law for such sale or removal: *Provided, however*, That no such assessment shall be made until and after notice to the manufacturer of the alleged sale and removal to show cause against such assessment; and the Commissioner of Internal Revenue shall, upon a full hearing of all the evidence, determine what assessment, if any should be made."

1296. That section thirty-three hundred and seventy-seven (1129) be, and the same is hereby, amended by adding thereto the following words: "*Provided*, That scraps, cuttings, and clippings of tobacco imported from any foreign country may, after the proper customs duty has been paid thereon, be withdrawn in bulk without the payment of the internal-revenue tax, and transferred as material directly to the factory of a manufacturer of tobacco or snuff, or of a cigar manufacturer, under such restrictions and regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury."

SEC. 16. That section thirty-three hundred and eighty-six be, and the same

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* See amendment, post 1340.

is hereby, amended by striking out all after the said number, and substituting therefor the following:

1297. "There shall be an allowance of drawback on tobacco, snuff, and cigars on which the tax has been paid by suitable stamps affixed thereto before removal from the place of manufacture, when the same are exported, equal in amount to the value of the stamps found to have been so affixed; the evidence that the stamps were so affixed, and the amount of tax so paid, and of the subsequent exportation of the said tobacco, snuff, and cigars, to be ascertained under such regulations as shall be prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury. Any sums found to be due under the provisions of this section shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no claim for an allowance of drawback shall be entertained or allowed until a certificate from the collector of customs at the port from which the goods have been exported, or other evidence satisfactory to the Commissioner of Internal Revenue, has been furnished, that the stamps affixed to the tobacco, snuff, or cigars entered and cleared for export to a foreign country were totally destroyed before such clearance; nor until the claimant has filed a bond, with good and sufficient sureties, to be approved by the collector of the district from which the goods are shipped, in a penal sum double the amount of the tax for which said claim is made, that he will procure, within a reasonable time, evidence satisfactory to the Commissioner of Internal Revenue that said tobacco, snuff, or cigars have been landed at any port without the jurisdiction of the United States, or that after shipment the same were lost at sea, and have not been relanded within the limits of the United States."

1298. That section thirty-three hundred and eighty-seven be, and the same is hereby, amended by striking out, after the words "shall be conditioned that," in the second sentence, the words "he shall not employ any person to manufacture cigars who has not been duly registered as a cigar-maker."

That section thirty-three hundred and ninety-two be, and the same is hereby, amended by striking out all after the said number, and substituting therefor the following:

1299. "All cigars shall be packed in boxes not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offence not less than one hundred dollars nor more than one thousand dollars, and be imprisoned not less than six months nor more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further*, That every manufacturer of cigarettes shall put up all the cigarettes that he either manufactures or has made for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps cancelled in like manner, in addition to the import stamp indicating inspection of the custom-house, before they are withdrawn therefrom."

That section thirty-three hundred and ninety-seven be, and the same is hereby, amended by striking out all after the said number, and substituting therefor the following:

1300. "Whenever any cigars are removed from any manufactory, or place where cigars are made, without being packed in boxes as required by the provisions of this chapter, or without the proper stamp thereon denoting the tax, or without stamping, indenting, burning, or impressing into each box, in a legible and durable manner, the number of the cigars contained therein, the number of the manufactory, and the number of the district and State, or without properly affixing thereon and canceling the stamp denoting the tax on the same, or are sold, or offered for sale, not properly boxed and stamped, they shall be forfeited to the United States. And every person who commits any of the above-described offences shall be fined for each such offence not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than two years. And every person who packs cigars in any box bearing a false or fraudulent or counterfeit stamp, or who affixes to any box containing cigars a stamp in the similitude or likeness of any stamp required to be used by the laws of the United States, whether the same be a customs or internal-revenue stamp, or who buys, receives, or has in his possession any cigars on which the tax to which they are liable has not been paid, or who removes, or causes to be removed, from any box any stamp denoting the tax on cigars, with intent to use the same, or who uses, or permits any other person to use, any stamp so removed, or who receives, buys, sells, gives away, or has in his possession any stamp so removed, or who makes any other fraudulent use of any stamp intended for cigars, or who removes from the place of manufacture any cigars not properly boxed and stamped as required by law, shall be deemed guilty of a felony, and shall be fined not less than one hundred dollars nor more than one thousand dollars, and imprisoned not less than six months nor more than three years: *Provided*, That cigars packed expressly for export, and which shall be exported to a foreign country under the restrictions and regulations prescribed by the Commissioner of Internal Revenue, and approved by the Secretary of the Treasury, shall be exempt from the provisions of this section, and also from the provisions of section thirty-three hundred and ninety-three of the Revised Statutes, requiring a label to be affixed to each box."

1301. SEC. 19. That the proviso to section thirty-four hundred and thirty of the Revised Statutes is hereby amended to read as follows:

"*Provided*, That lucifer or friction matches, and cigar-lights and wax-tapers, and all articles upon which a tax is imposed by law, as enumerated and mentioned in Schedule A, following section thirty-four hundred and thirty-seven of the Revised Statutes, may be removed from the place of manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations as the Commissioner of Internal Revenue may prescribe."

1302. SEC. 20.* That under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors, for export manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages, from any distillery-warehouse, so much distilled spirits as he may require for the said purpose, without the payment of the internal-revenue tax thereon."

1303. SEC. 21. That the word "gallon," wherever used in the internal revenue

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* As amended by Sec. 14, of the Act of May 28, 1880. 21. Stat, p. 148.

law, relating to beer, lager beer, ale, porter, and other similar fermented liquors, shall be held and taken to mean a wine gallon, the liquid measure containing two hundred and thirty-one cubic inches.

1304. SEC. 23. That wherever in any of the foregoing sections of this act the Revised Statutes are referred to, it shall be held to mean the "edition of eighteen hundred and seventy-eight."

MARCH 3, 1879.

(U. S. STATUTES AT LARGE, VOL. XX., p. 355.)

CHAP. 180.—*An Act making Appropriations for the Service of the Post Office Department for the fiscal year ending June thirtieth, eighteen hundred and eighty, and for other Purposes.*

1305. SEC. 17. . . . . Printed matter other than book sreceived in the mails from foreign countries under the provisions of postal treaties or conventions shall be free of customs duty, and books which are admitted to the international mails exchanged under the provisions of the Universal Postal Union Convention, may, when subject to customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and the Postmaster-General.

1306. SEC. 19. That "printed matter" within the intendment of this act is defined to be the reproduction upon paper, by any process except that of hand writing, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence. (For further information as to postal acts, see post, Part IV., "POSTAL INFORMATION.")

JUNE 30, 1879.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 44.)

CHAP. 54.—*An Act relating to Vessels not propelled by Sail or Internal Motive-Power of their Own, and for other Purposes.*

1307. The provisions of title fifty of the Revised Statutes of the United States shall not be so construed as to require the payment of any fee or charge for the enrolling or licensing of vessels, built in the United States and owned by citizens thereof, not propelled by sail or by internal motive-power of their own, and not in any case carrying passengers, whether navigating the internal waters of a State or the navigable waters of the United States, and not engaged in trade with contiguous foreign territory, nor shall this or any existing law be construed to require the enrolling, registering, or licensing of any flatboat, barge, or like craft for the carriage of freight, not propelled by sail or by internal motive-power of its own, on the rivers or lakes of the United States.

MAY 27, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 143.)

CHAP. 106.—*An Act to amend and re-enact Sections Twenty-five hundred and fifty-two and Twenty-five hundred and fifty three of the Revised Statutes.*

1308. That paragraph four of section twenty-five hundred and fifty-two of the Revised Statutes be, and the same is hereby, amended, so that it shall read: "The district of Yorktown: To comprise all the waters and shores from the point forming the south shore of the mouth of the Rappahannock River, and from the mouth of York River to Cappahoosic, in which Yorktown shall be the port of entry, and East River and Cumberland ports of delivery."

1309. SEC. 2. And that paragraph seventh of section twenty-five hundred and fifty-two of the Revised Statutes be, and the same is hereby, amended so that it shall read: "The district of Richmond: To comprise all the waters and shores of the James River, from its junction with the Appomattox River to the highest tide-waters of the James River, and all the waters and shores of the York River from Cappahoosic to its head, and the waters and shores of the Pamunkey and Mattaponi Rivers to the highest tide-waters in said rivers, in which the port of entry shall extend from Richmond and Manchester to Bermuda Hundreds, and to West Point, at the head of York River."

1310. SEC. 3. And that paragraph seventh of section twenty-five hundred and fifty-three of the Revised Statutes be, and the same is hereby, amended, so that it shall read: "In the district of Richmond; a collector and a surveyor, who shall reside at Richmond; a surveyor, who shall reside at Bermuda Hundred; and a deputy collector, who shall reside at West Point."

JUNE 10, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI. p. 173.)

CHAP. 190.—*An Act to amend the Statutes in relation to Immediate Transportation of Dutiable Goods and for other Purposes.*

1311. That when any merchandise, other than explosive articles, and articles in bulk not provided for in section *five* (1322) of this act, imported at the ports of New York, Philadelphia, Boston, Baltimore, Portland, and Bath, in Maine, Chicago, Port Huron, Detroit, New Orleans, Norfolk, Charleston, Savannah, Mobile, Galveston, Pensacola, Florida, Cleveland, Toledo, and San Francisco, shall appear, by the invoice or bill of lading and manifest * of the importing vessel, to be consigned to and destined for either of the ports specified in the seventh section of this act, the collector at the port of arrival shall allow the said merchandise to be shipped immediately after the entry prescribed in section two of this act has been made. †

1312. SEC. 2. That the collector at the port of first arrival shall retain in his office a permanent record of such merchandise so to be forwarded to the port of destination, and such record shall consist of a copy of the invoice and an entry whereon the duties shall be estimated as closely as possible on the merchandise so shipped, but no oaths shall be required on the said entry.

Such merchandise shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice,‡ and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of first arrival if such merchandise had been entered for consumption or warehouse at such port.

1313. SEC. 3. That such merchandise shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to and by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination § and before any such carriers shall be permitted to receive and transport any such merchandise,

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* Held that this section should be construed to require *solely, the production of the invoice* as a basis for the entry of the goods, or in the *absence* of the invoice showing such destination, the bill of lading and manifest; and that if the destination of the goods be specified *either* by the invoice or by the bill of lading and manifest, they should be allowed to go forward. (April 11, 1872, Philadelphia. See also circular Syn. Series, 1095.)

† Transportation cannot be permitted over routes passing through foreign territory. (Feb 23, 1872. J. D. H.)

‡ See Amendment, post 1356.

§ (See s. s. 964.)

they shall become bound to the United States in bonds of such form and amount, and with such conditions not inconsistent with law, and such security as the Secretary of the Treasury shall require.*

1314. SEC. 4. That sections twenty-eight hundred and fifty-three and twenty-eight hundred and fifty-five of the Revised Statutes of the United States be, and the same are hereby, so amended as to require that all invoices of merchandise imported from any foreign country and intended to be transported without appraisement to any of the ports mentioned in the seventh section of this act, shall be made in quadruplicate; and that the consul, vice-consul, or commercial agent, to whom the same shall be produced, shall certify each of said quadruplicates under his hand and official seal in the manner required by section twenty-eight hundred and fifty-five of the Revised Statutes, and shall then deliver to the person producing the same two of the quadruplicates, one to be used in making entry at the port of first arrival of the merchandise in the United States, and one to be used in making entry at the port of destination, file another in his office, there to be carefully preserved, and as soon as practicable transmit the remaining one to the collector or surveyor of the port of final destination of the merchandise: *Provided, however*, That no additional fee shall be collected on account of any service performed under the requirements of this section.

1315. SEC. 5.† "That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies on passenger trains, in safes, 'pouches' and trunks, which shall be of such size, character, and description and secured in such manner as shall be from time to time prescribed by the Secretary; and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes, trunks, or 'pouches' as prescribed, such merchandise may be transported under the provisions of this act by such express companies, 'corded and sealed,' in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and 'passenger's' baggage and effects arriving at any of the ports specified in section one of this act, which shall appear by the manifest of the importing vessel, or other satisfactory evidence, to be destined to any of the ports specified in the seventh section, may also be transported by express companies under the provisions of this act to any of the ports specified in the seventh section thereof, in such manner and under such rules and regulations as the Secretary of the Treasury may prescribe; and merchandise such as pig-iron, spiegel-iron, scrap iron, iron ore, railroad iron, and similar articles commonly transported upon platform or flat cars may be transported under the provisions of this act upon such platform or flat cars; and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad seals [scales] may be used for such purposes; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary of the Treasury, and at the expense of the companies, respectively. Such merchandise shall not be unladen or trans-shipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or 'where the route is bonded for both land and water carriage,' or from accidents, or from legal intervention, or when, by reason of the length of the route, the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation; and in

* See s. s., 964.
† As amended by Act of Feb. 23, 1887. 24 Stat., p. 411.

no case shall there be permitted any breaking of the original packages of such merchandise."

1316. SEC. 6. That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle in which the same is to be transported to its final destination.

1317. SEC. 7. That the privilege of immediate transportation shall extend to the ports of New York and Buffalo, in New York; Burlington, in Vermont; Boston, in Massachusetts; Providence and Newport, in Rhode Island; New Haven, Middletown, and Hartford, in Connecticut; Philadelphia and Pittsburgh, in Pennsylvania; Baltimore, Crisfield, and Annapolis, in Maryland; Wilmington, and Seaford, in Delaware; Salem, Massachusetts; Georgetown, in the district of Columbia; Norfolk, Richmond, and Petersburg, in Virginia; Wilmington and Newbern, in North Carolina; Charleston and Port Royal, in South Carolina; Savannah and Brunswick, in Georgia; New Orleans, in Louisiana; Portland and Bath, in Maine; Portsmouth, in New Hampshire; Chicago, Cairo, Alton, and Quincy, in Illinois; Detroit, Port Huron, and Grand Haven, in Michigan; St. Louis, Kansas City, and St. Joseph, in Missouri; St. Paul, in Minnesota; Cincinnati, Cleveland, and Toledo, in Ohio; Milwaukee and La Crosse, in Wisconsin; Louisville, in Kentucky; San Francisco, San Diego, and Wilmington, in California; Portland, in Oregon; Memphis, Nashville, and Knoxville, in Tennessee; Mobile, in Alabama; and Evansville, in Indiana; and Galveston, Houston, Brownsville, Corpus Christi, and Indianola, in Texas; Omaha, in Nebraska; Dubuque, Burlington, and Keokuk, in Iowa; Leavenworth, in Kansas; Tampa Bay, Fernandina, Jacksonville, Cedar Keys, Key West, and Apalachicola, in Florida: *Provided*, That the privilege of transportation herein conferred shall not extend to any place at which there are not the necessary officers for the appraisement of merchandise and the collection of duties.

1318. SEC. 8. That sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one, twenty nine hundred and ninety two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty-nine hundred and ninety-five, twenty-nine hundred and ninety-six, and twenty-nine hundred and ninety-seven of the Revised Statutes be, and the same are hereby, repealed.

1319. SEC. 9. That no merchandise shall be shipped under the provisions of this act after such merchandise shall have been landed ten days from the importing vessel, and merchandise not entered within such time shall be sent to a bonded warehouse by the collector as unclaimed, and held until regularly entered and appraised.

1320. SEC. 10. That section twenty-nine hundred and eighty-one of the Revised Statutes be amended so as to read as follows: "That whenever the proper officer of the customs shall be duly notified in writing of the existence of a lien for freight upon imported goods, wares, or merchandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof, give seasonable notice to the party or parties claiming the lien; and the possession by the officers of customs shall not affect the discharge of such lien, under such regulations as the Secretary of the Treasury may prescribe; and such officer may refuse the delivery of such merchandise from any public or bonded warehouse, or other place in which the same shall be deposited, until proof to his satisfaction shall be produced that the freight thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver. If merchandise so subject to a lien regarding which notice has been filed, shall be forfeited to the United States and sold, the freight due

thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom are paid."

1321. SEC 11. That this act shall take effect and be in force from and after the first day of July, Anno Domini eighteen hundred and eighty.

JUNE 14, 1880.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 198.)

CHAP. 214.—*An Act to amend An Act entitled "An Act to amend the Statutes in relation to Immediate Transportation of Dutiable Goods, and for other Purposes.*

1322. That in the act entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty, the words "section four," where they occur in the first section of the act, be changed to "section five." (1230.)

MARCH 3, 1881.

(U. S. STATUTES AT LARGE, VOL. XXI., p. 502.)

CHAP. 138.—*An act to authorize the registration of trade-marks and protect the same.*

1323. That owners of trade-marks used in commerce with foreign nations, or with the Indian tribes, provided such owners shall be domiciled in the United States, or located in any foreign country or tribes which by treaty, convention or law, affords similar privileges to citizens of the United States, may obtain registration of such trade-marks by complying with the following requirements.

First. By causing to be recorded in the Patent Office a statement specifying name, domicile, location, and citizenship of the party applying; the class of merchandise and the particular description of goods comprised in such class to which the particular trade-mark has been appropriated; a description of the trade-mark itself, with fac-similes thereof, and a statement of the mode in which the same is applied and affixed to goods, and the length of time during which the trade-mark has been used.

Second. By paying into the Treasury of the United States the sum of twenty-five dollars, and complying with such regulations as may be prescribed by the Commissioner of Patents.

1324. SEC. 2. That the application prescribed in the foregoing section must, in order to create any right whatever in favor of the party filing it, be accompanied by a written declaration verified by the person, or by a member of a firm, or by an officer of a corporation applying, to the effect that such party has at the time a right to the use of the trade-mark sought to be registered, and that no other person, firm, or corporation has the right to such use, either in the identical form or in any such near resemblance thereto as might be calculated to deceive; that such trade-mark is used in commerce with foreign nations or Indian tribes, as above indicated; and that the description and fac-similes presented for registry truly represent the trade-mark sought to be registered.

1325. SEC. 3. That the time of the receipt of any such application shall be noted and recorded. But no alleged trade-mark shall be registered unless the same appear to be lawfully used as such by the applicant in foreign commerce or commerce with Indian tribes, as above mentioned, or is within the provision of a treaty, convention, or declaration with a foreign power; nor which is merely the name of the applicant; nor which is identical with a registered or known trade-mark owned by another and appropriate to the same class of merchandise, or which so nearly resembles some other person's lawful trade-mark as to be likely to cause confusion or mistake in the mind of the public,

or to deceive purchasers. In an application for registration the Commissioner of Patents shall decide the presumptive lawfulness of claim to the alleged trade-mark; and in any dispute between an applicant and a previous registrant, or between applicants, he shall follow, so far as the same may be applicable, the practice of courts of equity of the United States in analogous cases.

1326. SEC. 4. That certificates of registry of trade-marks shall be issued in the name of the United States of America, under the seal of the Department of the Interior, and shall be signed by the Commissioner of Patents, and a record thereof, together with printed copies of the specifications, shall be kept in books for that purpose. Copies of trade-marks and of statements and declarations filed therewith and certificates of registry so signed and sealed shall be evidence in any suit in which such trade-marks shall be brought in controversy.

1327. SEC. 5. That a certificate of registry shall remain in force for thirty years from its date; except in cases where the trade-mark is claimed for and applied to articles not manufactured in this country, and in which it receives protection under the laws of a foreign country for a shorter period, in which case it shall cease to have any force in this country by virtue of this act at the time that such trade-mark ceases to be exclusive property elsewhere. At any time during the six months prior to the expiration of the term of thirty years such registration may be renewed on the same terms, and for a like period.

1328. SEC. 6. That applicants for registration under this act shall be credited for any fee, or part of a fee, heretofore paid into the Treasury of the United States with intent to procure protection for the same trade-mark.

1329. SEC. 7. That registration of a trade-mark shall be prima facie evidence of ownership. Any person who shall reproduce, counterfeit, copy or colorably imitate any trade-mark registered under this act and affix the same to merchandise of substantially the same descriptive properties as those described in the registration, shall be liable to an action on the case for damages for the wrongful use of said trade-mark, at the suit of the owner thereof; and the party aggrieved shall also have his remedy according to the course of equity to enjoin the wrongful use of such trade-mark used in foreign commerce or commerce with Indian tribes, as aforesaid, and to recover compensation therefore in any court having jurisdiction over the person guilty of such wrongful acts; and courts of the United States shall have original and appellate jurisdiction in such cases without regard to the amount in controversy.

1330. SEC. 8. That no action or suit shall be maintained under the provisions of this act in any case when the trade-mark is used in any unlawful business, or upon any article injurious in itself, or which mark has been used with the design of deceiving the public in the purchase of merchandise, or under any certificate of registry fraudulently obtained.

1331. SEC. 9. That any person who shall procure the registry of a trade-mark, or of himself as the owner of a trade-mark or an entry respecting a trade-mark, in the office of the Commissioner of Patents, by a false or fraudulent representation or declaration, orally or in writing, or by any fraudulent means, shall be liable to pay any damages sustained in consequence thereof to the injured party, to be recovered in an action on the case.

1332. SEC. 10. That nothing in this act shall prevent, lessen, impeach, or avoid any remedy at law or in equity which any party aggrieved by any wrongful use of any trade-mark might have had if the provisions of this act had not been passed.

1333. SEC. 11. That nothing in this act shall be construed as unfavorably affecting a claim to a trade-mark after the term of registration shall have expired; nor to give cognizance to any court of the United States in an action or suit between citizens of the same State, unless the trade-mark in controversy is used on goods intended to be transported to a foreign country, or in lawful commercial intercourse with an Indian tribe.

1334. SEC. 12. That the Commissioner of Patents is authorized to make rules and regulations and prescribe forms for the transfer of the right to use trade-marks and for recording such transfers in his office.

1335. SEC. 13. That citizens and residents of this country wishing the protection of trade-marks in any foreign country, the laws of which require registration here as a condition precedent to getting such protection there, may register their trade-marks for that purpose as is above allowed to foreigners, and have certificate thereof from the Patent Office.

APRIL 25, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 49.)

CHAP. 89.—*An act to amend section three thousand and sixty-six of the Revised Statutes of the United States, in relation to the authority to issue warrants.*

That section three thousand and sixty-six of chapter ten, title thirty-four, of the Revised Statutes of the United States, be amended so as to read as follows:

1336. "SEC. 3066. If any collector, naval officer, surveyor, or other person specially appointed by either of them, or inspector, shall have cause to suspect a concealment of any merchandise in any particular dwelling house, store-building, or other place, they, or either of them, upon proper application on oath to any justice of the peace, or district judge of cities, police justice, or any judge of the circuit or district court of the United States, or any Commissioner of the United States circuit court, shall be entitled to a warrant to enter such house, store, or other place, in the daytime only, and there to search for such merchandise; and if any shall be found, to seize and secure the same for trial; and all such merchandise, upon which the duties shall not have been paid, or secured to be paid, shall be forfeited."

AUGUST 5, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 298.)

CHAP. 393.—*An act relating to the registration of trade-marks.*

1337. That nothing contained in the law entitled "An act to authorize the registration of trade-marks and protect the same," approved March third, eighteen hundred and eighty-one, shall prevent the registry of any lawful trade-mark rightfully used by the applicant in foreign commerce or commerce with Indian tribes at the time of the passage of said act.

AUGUST 8, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 372.)

CHAP. 473.—*An act to repeal so much of section thirty-three hundred and eighty-five of the Revised Statutes as imposes an export tax on tobacco.*

That section thirty-three hundred and eighty-five of the Revised Statutes, as amended by the act approved June eighth, eighteen hundred and eighty, be amended and re-enacted so as to read as follows:

1338. "SEC. 3385. Manufactured tobacco, snuff, and cigars intended for immediate exportation may, after being properly inspected, marked, and branded, be removed from the manufactory in bond without having affixed thereto the stamps indicating the payment of the tax thereon. The removal of such tobacco, snuff, and cigars from the manufactory shall be made under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such

bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. There shall be affixed to each package of tobacco, snuff, and cigars intended for immediate export, before it is removed from the manufactory, an engraved stamp indicative of such intention. Such stamp shall be provided and furnished to the several collectors as in the case of other stamps, and they shall account for the use of the same. When the manufacturer has made the proper entries, filed the bonds, and otherwise complied with the requirements of law and the regulations as herein provided, the collector shall issue to him a permit for the removal, accurately describing the tobacco, snuff, and cigars, to be shipped, the number and kinds of packages, the number of pounds, the marks and brands, the State and collection district from which the same are shipped, the number of the manufactory and the manufacturer's name, the port from which the said tobacco, snuff, and cigars are to be exported, and the route or routes over which the same are to be sent to the port of shipment. Upon the presentation to the collector of internal revenue of a detailed report from the inspectors of customs, and a certificate of the collector of customs at the port from which the goods are to be exported that the goods removed from the manufactory under bond and described in the permit of the collector of internal revenue have been received by the said collector of customs, and that the said goods were duly laden on board of a foreign-bound vessel, naming the vessel, and that the said merchandise was entered on the outward manifest of said vessel, and that the said vessel and cargo were duly cleared from said port, and on the payment of the tax or deficiency, if any, the bonds, which have been given or shall hereafter be required to be given under the provisions of this section shall be cancelled. Every person who, with the intent to defraud the revenue laws of the United States, relands or causes to be relanded within the jurisdiction of the United States any manufactured tobacco, snuff, or cigars which have been shipped for exportation under the provisions of this act, without properly entering such tobacco, snuff, or cigars at the custom-house, and paying the proper customs and internal revenue tax thereon, or who receives such relanded tobacco, snuff, or cigars, and every person who aids or abets in such relanding or receiving such tobacco, snuff, or cigars, shall, on conviction, be fined not exceeding five thousand dollars, or imprisoned not more than three years, and all tobacco, snuff, or cigars so relanded shall be forfeited to the United States."

DECEMBER 23, 1882.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 398.)

CHAP. 6.—*An act to amend the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth, eighteen hundred and eighty-two.*

That the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth, eighteen hundred and eighty-two, be, and the same is hereby, amended so as read as follows:

1339. "That section twenty-five hundred and one of the Revised Statutes of the United States, which reads as follows: 'There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production,' be, and the same is hereby, repealed from and after the first day

of January, eighteen nundred and eighty-three; and all such goods as may be in public store or warehouse on the first day of January, eighteen hundred and eighty-three, or on shipboard in port, shall be subject to no other duty than if imported after that day."

JANUARY 9, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 401.)

CHAP. 16.—*An Act to amend section thirty-three hundred and sixty-two of the Revised Statutes relating to the tax on perique tobacco.*

1340. That section thirty-three hundred and sixty-two, as amended by the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by inserting after the words "or for export," and before the words "under such restrictions" in the second provision of said section, the following words: "And perique tobacco may be sold by the manufacturer or producer thereof, in the form of carrottes, directly to a legally-qualified manufacturer, to be cut or granulated and used as a material in the manufacture of cigarettes or smoking-tobacco, without the payment of tax."

JANUARY 9, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 402.)

CHAP. 17.—*An Act to permit grain brought by Canadian farmers to be ground at mills in the United States adjacent to Canadian territory, under such rules and regulations as may be prescribed by the Treasury Department.*

1341. That grain brought into the United States in wagons or other ordinary road vehicles, by farmers residing in the Dominion of Canada, to be ground by mills owned by citizens of the United States, shall not be deemed to be imported or liable to import duties; *Provided*, That such grain shall be brought into the United States under such regulations as the Treasury Department may prescribe to prevent fraud and evasion, and shall be returned as in like manner provided by such regulations: *And provided further*, That entry shall be made of and duties paid upon all such grain as shall be taken or received by mill-owners as tolls for such grinding, under like regulations provided by the Treasury Department.

MARCH 3, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 641.)

NO. 22.—*Joint resolution providing for the termination of articles numbered eighteen to twenty-five, inclusive, and article numbered thirty of the treaty between the United States of America and Her Britannic Majesty, concluded at Washington, May eighth, eighteen hundred and seventy-one.*

1342. That in the judgment of Congress the provisions of articles numbered eighteen to twenty-five, inclusive, and of article thirty of the treaty between the United States and Her Britannic Majesty, for an amicable settlement of all causes of difference between the two countries, concluded at Washington on the eighth day of May, Anno Domini eighteen hundred and seventy-one, ought to be terminated at the earliest possible time, and be no longer in force; and to this end the President be, and he hereby is, directed to give notice to the Government of her Britannic Majesty that the provisions of each and every of the articles aforesaid will terminate and be of no force on the expiration of two years next after the time of giving such notice.

1343. SEC. 2. That the President be, and he hereby is, directed to give and communicate to the Government of Her Britannic Majesty such notice of

such termination on the first day of July, Anno Domini eighteen hundred and eighty-three, or as soon thereafter as may be.

1344. SEC. 3. That on and after the expiration of the two years' time required by said treaty, each and every of said articles shall be deemed and held to have expired and be of no force and effect, and that every department of the Government of the United States shall execute the laws of the United States (in the premises), in the same manner and to the same effect as if said articles had never been in force; and the act of Congress approved March first, Anno Domini eighteen hundred and seventy-three, entitled "An act to carry into effect the provisions of the treaty between the United States and Great Britain, signed in the city of Washington the eighth day of May, eighteen hundred and seventy-one, relating to the fisheries," so far as it relates to the articles of said treaty so to be terminated shall be and stand repealed and be of no force on and after the time of the expiration of said two years.

MARCH 2, 1883.

(U. S. STATUTES AT LARGE, VOL. XXII., p. 451.)

CHAP. 64.—*An act to prevent the importation of adulterated and spurious Teas.*

1345. That from and after the passage of this act it shall be unlawful for any person or persons or corporation to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited.

1346. SEC. 2. That on making entry at the custom-house of all tea or merchandise described as tea imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom-house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom-house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom-house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

1347. SEC. 3. That if, after an examination, as provided in section two, the tea is found by the examiner not to come within the prohibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the custom authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibition of this act, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, so returned shall not be released by the custom-house, unless on a re-examination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four.

1348. SEC. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if upon such final re-examination, the tea shall be found to come within the prohibition of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector to export said tea, or merchandise described as tea, out of the limits of the United States, within a period of six months after such final re-examintion; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

1349. SEC. 5. That the examination and appraisement herein provided for shall be made by a duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

1350. SEC. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

1351. SEC. 7. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition thereof.

1352. SEC. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

APRIL 18, 1884.

(U. S. STATUTES AT LARGE, VOL. XXIII., p. 11.)

CHAP. XXIV.—*An Act to further suspend the operation of section fifty-five hundred and seventy-four of the Revised Statutes of the United States, title seventy-two, in relation to guano islands.*

1353. That section fifty-five hundred and seventy-four, title seventy-two, of the Revised Statutes of the United States, be, and the same is hereby, further suspended, as therein set forth, for the period of five years next from and after the passage of this act.

APRIL 18, 1884.

(U. S. STATUTES AT LARGE, VOL. XXIII., p. 11.)

CHAP. XXVI.—*An Act making it a felony for a person to falsely and fraudulently assume or pretend to be an officer or employee acting under authority of the United States or any Department or any officer thereof, and prescribing a penalty therefor.*

1354. That every person who, with intent to defraud either the United States or any person, falsely assumes or pretends to be an officer or employee acting under the authority of the United States, or any Department, or any officer of the Government thereof, and who shall take upon himself to act as such, or who shall in such pretended character demand or obtain from any person or from the United States, or any Department, or any officer of the Government thereof, any money, paper, document, or other valuable thing, shall be deemed guilty of felony, and shall. on conviction thereof, be punished by a fine of not more than one thousand dollars, or imprisonment not longer than three years, or both said punishments, in the discretion of the court.

JUNE 9, 1884.

(U. S. STATUTES AT LARGE, VOL. XXIII., p. 40.)

CHAP. LXXIII.—*An Act fixing the rate of postage to be paid upon mail matter of the second class when sent by persons other than the publisher or news agent.*

1355. That the rate of postage on newspaper and periodical publications of the second class, when sent by others than the publisher or news agent, shall be one cent for each four ounces or fractional part thereof, and shall be fully prepaid by postage stamps affixed to said matter.

JUNE 20, 1884.

(U. S. STATUTES AT LARGE, VOL. XXIII., p. 48.)

CHAP. CIII.—*An Act to amend an Act entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June 10th, eighteen hundred and eighty.*

1356. That the first and seventh sections of the act entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty be, and the same is hereby, amended by inserting the words "Newport News" after the word "Norfolk," in each of said sections.

JUNE 26, 1884.

(U. S. STATUTES AT LARGE, VOL. XXIII., p. 53)

CHAP. CXXI.—*An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes.*

1357. That the last clause of section forty-one hundred and thirty-one of the Revised Statutes be amended so as to read as follows:

"All the officers of vessels of the United States shall be citizens of the United States, except that in cases where, on a foreign voyage, or on a voyage from an Atlantic to a Pacific port of the United States, any such vessel is for any reason deprived of the services of an officer below the grade of master, his place, or a vacancy caused by the promotion of another officer to such place, may be supplied by a person not a citizen of the United States until the first return of such vessel to its home port; and such vessel shall not be liable to any penalty or penal tax for such employment of an alien officer."

1358. SEC. 16. All articles of foreign production needed, and actually withdrawn from bonded warehouses, for supplies not including equipment of vessels of the United States engaged in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be so withdrawn free of duty, under such regulations as the the Secretary of the Treasury may prescribe.

1359. SEC. 17. When a vessel is built in the United States for foreign account, wholly or partly of foreign materials on which import duties have been paid, there shall be allowed on such vessel, when exported, a drawback equal in amount to the duty paid on such materials, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

Ten per centum of the amount of such drawback so allowed shall, however, be retained for the use of the United States by the collector paying the same.

1360. SEC. 23. That sections thirty-nine hundred and seventy-six and forty-two hundred and three of the Revised Statutes of the United States, and all other compulsory laws and parts of laws that oblige American vessels to carry the mails to and from the United States arbitrarily, or that prevent the clearance of vessels until they shall have taken mail matter on board, be

and the same are hereby, repealed, but such repeal shall not take effect until the first day of April, eighteen hundred and eighty-five.

SEC. 24. That section twenty-nine hundred and sixty-six of the Revised Statutes be amended by striking out the words "propelled in whole or in part by steam;" so that said section as amended shall read as follows:

1361. "SEC. 2966. When merchandise shall be imported into any port of the United States from any foreign country in vessels, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse; and when it does not appear by the bills of lading that the merchandise so imported is to be immediately delivered, the collector of customs may take possession of the same and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel."

1362. SEC. 29. That section twenty-seven hundred and seventy-six of the Revised Statutes is hereby amended by adding thereto the following:

"*Provided*, That vessels arriving at a port of entry in the United States, laden with coal, salt, railroad-iron, and other like articles in bulk, may proceed to places within that collection district to be specially designated by the Secretary of the Treasury, by general regulations or otherwise, under the superintendence of customs officers, at the expense of the parties interested, for the purpose of unlading cargoes of the character before mentioned."

1363. SEC. 30. All laws and parts of laws in conflict with the provisions of this act are hereby repealed; and this act shall take effect and be in force on and after July first, eighteen hundred and eighty-four.

JULY 2, 1884.

(U. S. STATUTES AT LARGE, VOL. XXIII., p. 63.)

CHAP. CXLII.—*An Act to amend an Act entitled "An Act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty.*

1364. That sections five and six of the act entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty, be, and the same are hereby, amended so that they shall read as follows, namely:

1365. SEC. 5. That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies on passenger trains, in safes and trunks, which shall be of such size, character, and description, and secured in such manner, as shall be from time to time prescribed by the Secretary; and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes or trunks so prescribed, such merchandise may be transported under the provisions of this act by such express companies in a separate compartment of the car, secured in such manner as shall from to time be prescribed by the Secretary of the Treasury; and merchandise, such as pig-iron, spiegel-iron, scrap-iron, iron-ore, railroad-iron, and similar articles commonly transported upon platform or flat cars, may be transported under the provisions of this act upon such platform or flat cars; and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad scales may be used for such purpose; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the Secretary of the Treasury,

and at the expense of the companies, respectively. Such merchandise shall not be unladen or trans-shipped between the ports of first arrival and final destination unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or where the route is bonded for both land and water carriage, or from accidents, or from legal intervention, or when by reason of the length of the route the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation ; and in no case shall there be permitted any breaking of the original packages of such merchandise.

1366. SEC. 6. That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle specified in the entry provided for in Section two of this act.

JUNE 19, 1886.

(U. S. STATUTES AT LARGE, VOL. XXIV., p. 79.)

CHAP. 421.—*An Act to abolish certain fees for official services to American vessels, and to amend the laws relating to shipping commissioners, seamen, and owners of vessels, and for other purposes.*

1367. SEC. 10. That the provision of Schedule N of "An act to reduce internal revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, allowing a drawback on imported bituminous coal used for fuel on vessels propelled by steam, shall be construed to apply only to vessels of the United States.

1368. SEC. 11. That section fourteen of "An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying-trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, be amended so as to read as follows:

1369. "SEC. 14. That in lieu of the tax on tonnage of thirty cents per ton per annum imposed prior to July first, eighteen hundred and eighty-four, a duty of three cents per ton, not to exceed in the aggregate fifteen cents per ton in any one year, is hereby imposed at each entry on all vessels which shall be entered in any port of the United States from any foreign port or place in North America, Central America, the West India Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering on the Caribbean Sea, or the Sandwich Islands, or Newfoundland; and a duty of six cents per ton, not to exceed thirty cents per ton per annum, is hereby imposed at each entry upon all vessels which shall be entered in the United States from any other foreign ports, not, however, to include vessels in distress or not engaged in trade.

1370. *Provided*, That the President of the United States shall suspend the collection of so much of the duty herein imposed, on vessels entered from any foreign port, as may be in excess of the tonnage and light-house dues, or other equivalent tax or taxes, imposed in said port on American vessels by the government of the foreign country in which such port is situated, and shall, upon the passage of this act, and from time to time thereafter as often as it may become necessary by reason of changes in the laws of the foreign countries above mentioned, indicate by proclamation the ports to which such suspension shall apply, and the rate or rates of tonnage-duty, if any, to be collected under such suspension :

1371. *Provided, further*, That such proclamation shall exclude from the benefits of the suspension herein authorized the vessels of any foreign country in whose ports the fees or dues of any kind or nature imposed on vessels of the United States, or the import or export duties on their cargoes, are in excess of the fees, dues, or duties imposed on the vessels of the country in which

such port is situated, or on the cargoes of such vessels; and sections forty-two hundred and twenty-three and forty-two hundred and twenty-four, and so much of section forty-two hundred and nineteen of the Revised Statutes as conflicts with this section, are hereby repealed."

1372. SEC. 15. That the provisions of sections twenty-five hundred and ten and twenty-five hundred and eleven of the Revised Statutes, as the sections of Title thirty-three are numbered in "An act to reduce internal revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, and the provisions of section sixteen of "An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying-trade, and for other purposes," approved June twenty-sixth, eighteen hundred and eighty-four, shall apply to the construction, equipment, repairs, and supplies of vessels of the United States employed in the fisheries or in the whaling business, in the same manner as to vessels of the United States engaged in the foreign trade.

1373. SEC. 17. That whenever any foreign country whose vessels have been placed on the same footing in the ports of the United States as American vessels (the coastwise trade excepted) shall deny to any vessels of the United States any of the commercial privileges accorded to national vessels in the harbors, ports, or waters of such foreign country, the president, on receiving satisfactory information of the continuance of such discriminations against any vessels of the United States, is hereby authorized to issue his proclamation excluding, on and after such time as he may indicate, from the exercise of such commercial privileges in the ports of the United States as are denied to American vessels in the ports of such foreign country, all vessels of such foreign country of a similar character to the vessels of the United States thus discriminated against, and suspending such concessions previously granted to the vessels of such country; and on and after the date named in such proclamation for it to take effect, if the master, officer, or agent of any vessel of such foreign country excluded by said proclamation from the exercise of any commercial privileges shall do any act prohibited by said proclamation in the ports, harbors, or waters of the United States for or on account of such vessel, such vessel, and its rigging, tackle, furniture, and boats, and all the goods on board, shall be liable to seizure and to forfeiture to the United States; and any person opposing any officer of the United States in the enforcement of this act, or aiding and abetting any other person in such opposition, shall forfeit eight hundred dollars, and shall be guilty of a misdemeanor, and, upon conviction, shall be liable to imprisonment for a term not exceeding two years.

AUGUST 2, 1886.

(U. S. STATUTES AT LARGE, VOL. XXIV. p. 209.)

CHAP. 840.—*An Act defining butter, also imposing a tax upon and regulating the manufacture, sale importation, and exportation of oleomargarine.*

1374. That for the purposes of this act the word "butter" shall be understood to mean the food product usually known as butter, and which is made exclusively from milk or cream, or both, with or without common salt, and with or without additional coloring matter.

1375. SEC. 2. That for the purposes of this act certain manufactured substances, certain extracts, and certain mixtures and compounds, including such mixtures and compounds with butter, shall be known and designated as "oleomargarine," namely: All substances heretofore known as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine-oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures

and compounds of tallow, beef-fat, suet, lard, lard-oil, vegetable-oil, annotto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter.

1376. SEC. 10. That all oleomargarine imported from foreign countries shall, in addition to any import duty imposed on the same, pay an internal revenue tax of fifteen cents per pound, such tax to be represented by coupon stamps as in the case of oleomargarine manufactured in the United States.

The stamps shall be affixed and cancelled by the owner or importer of the oleomargarine while it is in the custody of the proper custom-house officers; and the oleomargarine shall not pass out of the custody of said officers until the stamps have been so affixed and canceled, but shall be put up in wooden-packages, each containing not less than ten pounds, as prescribed in this act for oleomargarine manufactured in the United States, before the stamps are affixed; and the owner or importer of such oleomargarine shall be liable to all the penal provisions of this act prescribed for manufacturers of oleomargarine manufactured in the United States. Whenever it is necessary to take any oleomargarine so imported to any place other than the public stores of the United States for the purpose of affixing and canceling such stamps, the collector of customs of the port where such oleomargarine is entered shall designate a bonded warehouse to which it shall be taken, under the control of such customs officer as such collector may direct; and every officer of customs who permits any such oleomargarine to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

Every person who sells or offers for sale any imported oleomargarine, or oleomargarine purporting or claimed to have been imported, not put up in packages and stamped as provided by this act, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

FEBRUARY 23, 1887.

(U. S. STATUTES AT LARGE, VOL. XXIV., p. 409.)

CHAP. 210.—*An Act to provide for the execution of the provisions of article two of the treaty concluded between the United States of America and the Emperor of China on the seventeenth day of November, eighteen hundred and eighty, and proclaimed by the President of the United States on the fifth day of October, eighteen hundred and eighty-one.*

1377. That the importation of opium into any of the ports of the United States by any subject of the Emperor of China is hereby prohibited.

Every person guilty of a violation of the preceding provision shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be punished by a fine of not more than five hundred dollars nor less than fifty dollars, or by imprisonment for a period of not more than six months nor less than thirty days, or by both such fine and imprisonment, in the discretion of the court.

1378. SEC. 2. That every package containing opium, either in whole or in part, imported into the United States by any subject of the Emperor of China, shall be deemed forfeited to the United States; and proceedings for the declaration and consequences of such forfeiture may be instituted in the courts of the United States as in other cases of the violation of the laws relating to other illegal importations.

1379. SEC. 3. That no citizen of the United States shall import opium into any of the open ports of China, nor transport the same from one open port to

any other open port, or buy or sell opium in any of such open ports of China, nor shall any vessel owned by citizens of the United States, or any vessel, whether foreign or otherwise, employed by any citizen of the United States, or owned by any citizen of the United States, either in whole or in part, and employed by persons not citizens of the United States, take or carry opium into any of such open ports of China, or transport the same from one open port to any other open port, or be engaged in any traffic therein between or in such open ports or any of them. Citizens of the United States offending against the provisions of this section shall be deemed guilty of misdemeanor, and, upon conviction thereof, shall be punished by a fine not exceeding five hundred dollars nor less than fifty dollars, or by both such punishments, in the discretion of the court. The consular courts of the United States in China, concurrently with any district court of the United States in the district in which any offender may be found, shall have jurisdiction to hear, try, and determine all cases arising under the foregoing provisions of this section, subject to the general regulations provided by law. Every package of opium or package containing opium, either in whole or in part, brought, taken, or transported, trafficked, or dealt in contrary to the provisions of this section, shall be forfeited to the United States, for the benefit of the Emperor of China; and such forfeiture, and the declaration and consequences thereof, shall be made, had, determined, and executed by the proper authorities of the United States exercising judicial powers within the Empire of China.

February 23, 1887.

(U. S. Statutes at Large, Vol. XXIV., p. 414.)

Chap. 218.—*An Act to amend an Act entitled an "Act to amend the Statutes in relation to the immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty.*

1380 *a*. That the provisions of the act entitled "An act to amend the statutes in relation to the immediate transportation of dutiable goods, and for other purposes," approved June tenth, eighteen hundred and eighty (1311 to 1321) be and the same are hereby, so amended as to allow merchandise liable to specific rates of duty only to be entered for immediate transportation without appraisement to any of the ports mentioned in the seventh section of said act, although the same may not appear by the invoice, bill of lading, or manifest of the importing vessel, to be consigned to or destined for either of said ports, when the consignee at the port of first arrival shall make written application therefor to the collector, giving the name of the person at the port or destination to whom he desires the merchandise to be consigned;

b. And whenever such application and entry shall be made, the original invoice presented by the consignee at the port of first arrival shall be forwarded with a copy of the transportation entry, to the collector at the port of destination; and a copy of such invoice shall be retained on file at the port of first arrival.

c. The original invoice so forwarded shall be treated as the only invoice of the merchandise upon which entry shall be made at the port of destination, and the person making such entry shall be held responsible for the statements contained therein in the same manner as if the merchandise had been originally consigned to him:

d. *Provided, however*, That the privileges herein conferred shall not extend to any merchandise the duties upon which, or any portion thereof, depend upon the value of such merchandise: *And provided further*, That such privilege shall be granted only in cases where no part of the merchandise shall have been landed prior to entry for immediate transportation as aforesaid.

FEBRUARY 23, 1887.

(U. S. STATUTES AT LARGE, VOL. XXIV., p. 415.)

CHAP. 221.—*An act to amend section three thousand and fifty-eight of the Revised Statutes.*

That section three thousand and fifty-eight of the Revised Statutes be amended to read as follows:

1381. SEC. 3058. All merchandise imported into the United States shall, for the purpose of this title, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly indorsed shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters, the latter may be recognized as the consignee; and under such regulations as the Secretary of the Treasury may prescribe, merchandise saved from a vessel wrecked or abandoned at sea, or on or along the coasts of the United States, and promptly brought into port of the United States by or in possession of the salvors of the same, can, for the purpose of its title, be regarded as the property of such salvors, and the valuation thereof and payment of duties thereon can be made accordingly and with due reference to the condition of the said merchandise as thus saved and the necessities of the case: *Provided however*, That such bringing in by salvors shall be in good faith and without intent to evade the just payment of duty; *And provided further*, That nothing herein contained shall be so construed as to prejudice in any other respect the rights of property, or of or through abandonment or allowance of the owner, or any other person interested in said merchandise."

FEBRUARY 28, 1887.

(U. S. STATUTES AT LARGE, VOL. XXIV., p. 434.)

CHAP. 288.—*An Act relating to the importing and landing of mackerel caught during the spawning season.*

1382. That for the period of five years from and after the first day of March, eighteen hundred and eighty-eight, no mackerel, other than what is known as Spanish mackerel, caught between the first day of March and the first day of June, inclusive, of each year, shall be imported into the United States or landed upon its shores: *Provided however*, That nothing in this act shall be held to apply to mackerel caught with hook and line from boats, and landed in said boats, or in traps and weirs connected with the shore.

1383. SEC. 2. That section forty-three hundred and twenty-one of the Revised Statutes is amended, for the period of five years aforesaid, so as to read before the last sentence as follows: "This license does not grant the right to fish for mackerel, other than for what is known as Spanish mackerel, between the first day of March and the first day of June, inclusive, of this year," or in lieu of the foregoing there shall be inserted so much of said period of time as may remain unexpired under this act.

1384. SEC. 3. That the penalty for the violation or attempted violation of this act shall be forfeiture of license on the part of the vessel engaged in said violation, if a vessel of this country, and the forfeiture to the United States, according to law, of the mackerel imported or landed, or sought to be imported or landed.

1385. SEC. 4. That all laws in conflict with this law are hereby repealed.

MARCH 3, 1887.

(U. S. STATUTES AT LARGE, VOL. XXIV., p. 475.)

CHAP. 339.—*An Act to authorize the President of the United States to protect and defend the rights of American fishing vessels, American fishermen, American trading and other vessels, in certain cases, and for other purposes.*

1386 *a*. That whenever the President of the United States shall be satisfied that American fishing vessels or American fishermen, visiting or being in the

waters or at any ports or places of the British dominions of North America, are or then lately have been denied or abridged in the enjoyment of any rights secured to them by treaty or law, or are or then lately have been unjustly vexed or harassed in the enjoyment of such rights, or subjected to unreasonable restrictions, regulations, or requirements in respect of such rights; or otherwise unjustly vexed or harassed in said waters, ports or places;

b. Or whenever the President of the United States shall be satisfied that any such fishing vessels or fishermen, having a permit under the laws of the United States to touch and trade at any port or ports, place or places, in the British dominions of North America, are or then lately have been denied the privilege of entering such port or ports, place or places in the same manner and under the same regulations as may exist therein applicable to trading vessels of the most favored nation, or shall be unjustly vexed or harassed in respect thereof, or otherwise be unjustly vexed or harassed therein, or shall be prevented from purchasing such supplies as may there be lawfully sold to trading vessels of the most favored nations;

c. Or whenever the President of the United States shall be satisfied that any other vessels of the United States, their masters or crews, so arriving at or being in such British waters or ports or places of the British dominions of North America, are or then lately have been denied any of the privileges therein accorded vessels, their masters or crews, of the most favored nation, or unjustly vexed or harassed in respect of the same, or unjustly vexed or harassed therein by the authorities thereof,

d. Then, and in either or all of such cases, it shall be lawful and it shall be the duty of the President of the United States, in his discretion, by proclamation to that effect, to deny vessels, their masters and crews, of the British dominions of North America, any entrance into the waters, ports, or places of, or within the United States (with such exceptions in regard to vessels in distress, stress of weather, or needing supplies as to the President shall seem proper,) whether such vessels shall have come directly from said dominions on such destined voyage or by way of some port or place in such destined voyage elsewhere;

e. And also, to deny entry into any port or place of the United States of fresh fish or salt fish or any other product of said dominions, or other goods coming from said dominions to the United States.

f. The President may, in his discretion, apply such proclamation to any part or to all of the foregoing-named subjects, and may revoke, qualify limit, and renew such proclamation from time to time as he may deem necessary to the full and just execution of the purposes of this act.

g. Every violation of any such proclamation, or any part thereof, is hereby declared illegal, and all vessels and goods so coming or being within the waters, ports, or places of the United States contrary to such proclamation shall be forfeited to the United States; and such forfeiture shall be enforced and proceeded upon in the same manner and with the same effect as in the case of vessels or goods whose importation or coming to or being in the waters or ports of the United States contrary to law may now be enforced and proceeded upon.

h. Every person who shall violate any of the provisions of this act, or such proclamation of the President made in pursuance thereof, shall be punished by a fine not exceeding one thousand dollars, or by imprisonment for a term not exceeding two years, or by both said punishments, in the discretion of the court.

MARCH 3, 1887.

(U. S. STATUTES AT LARGE, VOL. XXIV., p. 560.

CHAP. 380.—*An Act relative to the Minneapolis Industrial Exposition to be held* ANNUALLY *in the city of Minneapolis, State of Minnesota.*

1387. WHEREAS, ample means have been provided for the holding in the city of Minneapolis, State of Minnesota, of an exposition of the products of agriculture, manufactures, and the fine arts; and

1388. WHEREAS, the objects of such an exposition should commend themselves to Congress, and its success should be promoted by all reasonable encouragement, provided it can be done without expense to the general public: therefore,

Be it enacted, etc,

1389. That all articles which shall be imported for the sole purpose of exhibition at the Minneapolis Industrial Exposition, at Minneapolis, Minnesota, the first exhibition of which is to be held in the year eighteen hundred and eighty-six, shall be admitted without the payment of duty or of customs fees or charges, under such regulations as the Secretary of the Treasury shall prescribe;

1390. *Provided*, That all such articles as shall be sold in the United States, or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation:

1391. *And provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption, or shall be sold without payment of duty as required by law, all penalties prescribed by the revenue laws shall be applied and enforced against such articles, and against the persons who may be guilty of such withdrawal or sale.

FEBRUARY 18, 1890.

(U. S. STATUTES AT LARGE, VOL. XXVI., p. 8.)

CHAP. 13.—*An Act to modify existing Laws relating to Duties on Imports and the Collection of the Revenue.*

On and after the passage and approval of this act the following amendments to, and provision for, existing laws shall take effect, as follows:

Section six of the act of March third, eighteen hundred and eighty-three, entitled "An act to reduce internal-revenue taxation, and for other purposes," providing a substitute for title thirty-three of the Revised Statutes of the United States, is hereby amended as to the following section or part of section or schedule in such substituted title as follows:

1392. SEC. 2502. Schedule N. strike out the clause of this schedule commencing with the words "hats, and so forth, materials for," and insert in lieu thereof the following: Braids, plaits, flats, willow sheets, and squares fit only for use in making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, hair, whalebone, or any vegetable material, not specially enumerated or provided for, twenty per centum ad valorem.

1393. SEC. 2. All laws or parts of laws inconsistent with the provisions of this act are hereby repealed.

April 25, 1890.

(U. S. Statutes at Large, Vol. XXVI., p. 62.)

Chap. 156.—*An Act to provide for celebrating the four hundredth anniversary of the discovery of America by Christopher Columbus by holding an international exhibition of arts, industries, manufactures, and the product of the soil, mine and sea in the city of Chicago, in the State of Illinois.*

1394. Sec. 11. That all articles which shall be imported from foreign countries for the sole purpose of exhibition at said exposition, upon which there shall be a tariff or customs duty, shall be admitted free of payment of duty, customs fees, or charges under such regulations as the Secretary of the Treasury shall prescribe; but it shall be lawful at any time during the exhibition to sell for delivery at the close of the exposition any goods or property imported for and actually on exhibition in the exposition buildings or on its grounds, subject to such regulations for the security of the revenue and for the collection of the import duties as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles when sold or withdrawn for consumption in the United States shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of importation, and all penalties prescribed by law shall be applied and enforced against such articles, and against the persons who may be guilty of any illegal sale or withdrawal.

1395. Sec. 12. That the sum of twenty thousand dollars, or as much thereof as may be necessary, be, and the same is hereby, appropriated, out of any moneys in the treasury not otherwise appropriated, for the remainder of the present fiscal year and for the fiscal year ending June thirtieth, eighteen hundred and ninety-one, to be expended under the direction of the Secretary of the Treasury for purposes connected with the admission of foreign goods to said exhibition.

May 9, 1890.

(U. S. Statutes at Large, Vol. XXVI., p. 105.)

Chap. 200.—*An Act providing for the classification of worsted cloths and woolens.*

1396. That the Secretary of the Treasury be, and he hereby is, authorized and directed to classify as woolen cloths, all imports of worsted cloths, whether known under the name of worsted cloth or under the names of worsteds, or diagonals, or otherwise.

September 25, 1890.

(U. S. Statutes at Large, Vol. XXVI., p. 470.)

Chap. 907.—*An Act to create a port of entry at Eagle Pass, Texas, in lieu of Indianola, Texas.*

1397. Sec. 2. That section three thousand and four of the Revised Statutes be, and the same is hereby, amended by substituting the words "Eagle Pass" for the word "Indianola."

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PART II.

N. B.—The numbers in parentheses at the end, or in the body of paragraphs, are, unless otherwise specified, an index to corresponding paragraphs in the tariff act of March 3, 1883, as arranged in the beginning of Part I. of this volume, and now repealed. *They should not be cited as authority in appraisers' reports under the present law.*

TARIFF ACT OF OCTOBER 1, 1890.

(U. S. STATUTES AT LARGE, VOL. XXVI., p. 567.)

CHAPTER 1244.—*An Act to reduce the Revenue and equalize Duties on Imports, and for other Purposes.*

Be it enacted, etc., That on and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

SCHEDULE A.—CHEMICALS, OILS AND PAINTS.

ACIDS:

1 *a* Acetic or pyroligneous acid, not exceeding* the specific gravity of one and forty-seven one-thousandths,...one and one-half cents per pound;
b exceeding the specific gravity of one and forty-seven one thousandths, four cents per pound. (12)
2 Boracic acid,.....five cents per pound. (43)
3 Chromic acid,.....six cents per pound. (47)
4 Citric acid,.....ten cents per pound. (13)
5 Sulphuric acid or oil of vitriol, not otherwise specially provided for, one fourth of one cent per pound. (594)
6 Tannic acid or tannin,.....seventy-five cents per pound. (109)
7 Tartaric acid,.....ten cents per pound. (14)
8 *a* Alcoholic perfumery, including cologne-water and other toilet waters, two dollars per gallon and fifty per centum ad valorem; (100)
b alcoholic compounds not specially provided for in this act, two dollars per gallon and twenty-five per centum ad valorem. (103)
9 Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of one cent per pound. (32)

AMMONIA:

10 *a* Carbonate of,.....one and three-fourths cents per pound; (36)
b muriate of, or sal-ammoniac,..three-fourths of one cent per pound; (35)
c sulphate of,.....one-half of one cent per pound. (37)
11 Blacking of all kinds,.....twenty-five per centum ad valorem. (397)
12 Blue vitriol, or sulphate of copper,.....two cents per pound. (51)
13 Bone-char, suitable for use in decolorizing sugars, twenty-five per centum ad valorem. (88)

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* In the statutes at large just published, this word is given as "*eceeding.*"

14 *a* Borax, crude, or borate of soda, or borate of lime,
three cents per pound; (43)
b refined borax,.....five cents per pound. (42)
15 Camphor, refined,.....four cents per pound. (15)
16 *a* Chalk, prepared, precipitated, French, and red,.....one cent per pound;
b all other chalk preparations not specially provided for in this act,
twenty per centum ad valorem. (46)
17 Chloroform,.....twenty-five cents per pound. (104)

COAL-TAR PREPARATIONS:
18 All coal-tar colors or dyes,
by whatever name known,
and not specially provided for in this act,
thirty-five per centum ad valorem. (82)
19 All preparations of coal-tar,
not colors or dyes,
not specially provided for in this act,
twenty per centum ad valorem. (83)
20 Cobalt, oxide of,.....thirty cents per pound. (50)
21 *a* Collodion and
all compounds of pyroxyline, by whatever name known,
fifty cents per pound;
b rolled or in sheets, but not made up into articles,...sixty cents per pound;
c if in finished or partly-finished articles,
sixty cents per pound and twenty-five per centum ad valorem. (105)
22 Coloring for brandy, wine, beer, or other liquors,
fifty per centum ad valorem. (117)
23 Copperas or sulphate of iron,.....three-tenths of one cent per pound. (52)
24 Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and
excrescences, such as nut-galls,
fruits, flowers, dried fibers,
grains, gums, and gum resins,
herbs, leaves, lichens, mosses, nuts,
roots and stems,
spices, vegetables,
seeds (aromatic, not garden seeds), and
seeds of morbid growth,
weeds,
woods used expressly for dyeing, and
dried insects,
any of the foregoing which
are not edible,
but which have been advanced in value or condition
by refining or grinding, or by other process of manufacture, and not specially provided for in this act,.....ten per centum ad valorem. (94)
25 *a* Ethers sulphuric,.....forty cents per pound; (106)
b spirits of nitrous ether,.....twenty-five cents per pound; (110)
c fruit ethers, oils, or essences, two dollars and fifty cents per pound; (114)
d ethers of all kinds not specially provided for in this act,
one dollar per pound. (116)
26 *a* Extracts and decoctions of logwood and other dye woods; (84)
extract of sumac, (84) and
extracts of barks, such as are commonly used for dyeing or tanning,
not specially provided for in this act,
seven-eighths of one cent per pound; (20, 84)

26 *b* extracts of hemlock bark.....one-half of one cent per pound. (20)
27 Gelatine, (3)
glue, (1) and
isinglass or fish-glue, (6)
valued at not above seven cents per pound,
one and one-half cents per pound;
valued at above seven cents per pound and not above thirty cents per pound,..... .....twenty-five per centum ad valorem;
valued at above thirty cents per pound,
thirty per centum ad valorem.
28 Glycerine, crude, not purified, one and three-fourths cents per pound. (4)
Refined,.....four and one-half cents per pound. (5)
29 Indigo,
extracts, or pastes of,.....three-fourths of one cent per pound;
carmined,..... .... ten cents per pound. (22)
30 Ink and ink-powders,
printers' ink, and all other ink not specially provided for in this act,
thirty per centum ad valorem. (456)
31 Iodine, resublimed,.....thirty cents per pound. (23)
32 Iodoform,.....one dollar and fifty cents per pound. (108)
33 Licorice, extracts of, in paste, rolls, or other forms,
five and one-half cents per pound. (24)
34 Magnesia,
a carbonate of, medicinal,..... .....four cents per pound; (60)
b calcined,.....eight cents per pound; (61)
c sulphate of, or Epsom salts,...three-tenths of one cent per pound. (62)
35 Morphia, or morphine, and all salts thereof,...fifty cents per ounce. (123)

OILS:

36 Alizarine assistant, or
soluble oil, or
oleate of soda, or
Turkey red oil,
a containing fifty per centum or more of castor oil,
eighty cents per gallon;
b containing less than fifty per centum of castor oil,
forty cents per gallon;
c all other,.....thirty per centum ad valorem. (17, 823)
37 Castor oil,.....eighty cents per gallon. (17)
38 Cod-liver oil,.....fifteen cents per gallon. (92, 93)
39 Cotton-seed oil,
ten cents per gallon of seven and one-half pounds weight. (27)
40 Croton oil,.....thirty cents per pound. (26)
41 Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized,
thirty-two cents per gallon of seven and one-half pounds weight. (27)
42 Fusel oil, or amylic alcohol,.....ten per centum ad valorem. (112)
43 Hemp-seed oil and rape-seed oil,.....ten cents per gallon. (28)
44 Olive oil, fit for salad purposes,.....thirty-five cents per gallon. (92)
45 Peppermint oil,.....eighty cents per pound. (92)
46 Seal, herring, whale, and other
fish oil not specially provided for in this act,
eight cents per gallon. (92)
47 Opium,
aqueous extract of, for medicinal uses, and
tincture of, as laudanum, and
all other liquid preparations of opium, not specially provided for in this act,.....forty per centum ad valorem. (122)

48 Opium containing less than nine per centum of morphia, and
opium prepared for smoking,.. .....twelve dollars per pound;*
but opium prepared for smoking and other preparations of opium deposited in bonded-warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.† (121)

PAINTS, COLORS, AND VARNISHES:

49 Baryta, sulphate of, or barytes, including barytes earth,
a unmanufactured,.....one dollar and twelve cents per ton; (40)
b manufactured,.....six dollars and seventy-two cents per ton. (41)
50 Blues, such as Berlin, Prussian, Chinese, and
all others, containing ferrocyanide of iron,
a dry or ground in or mixed with oil,.....six cents per pound;
b in pulp or mixed with water
six cents per pound on the material contained therein when dry. (87)
51 Blanc-fixe, or satin white, or artificial sulphate of barytes,
three-fourths of one cent per pound. (87)
52 Black, made from bone, ivory, or vegetable, under whatever name known, including
bone-black and lamp-black,
dry or ground in oil or water,
twenty-five per centum ad valorem. (88)
53 Chrome yellow, chrome green, and
all other chromium colors
in which lead and bichromate of potash or soda are component parts,
a dry or ground in or mixed with oil,..four and one-half cents per pound;
b in pulp or mixed with water,
four and one-half cents per pound on the material contained therein when dry. (87)
54 Ocher and ochery earths,
sienna and sienna earths
umber and umber earths
not specially provided for in this act,
a dry,.....one-fourth of one cent per pound;
b ground in oil,.....one and one-half cents per pound. (89)
55 Ultramarine blue,.....four and one-half cents per pound. (85)
56 *a* Varnishes, including so-called gold size or japan,
thirty-five per centum ad valorem;
b and on spirit varnishes for the alcohol contained therein,
one dollar and thirty-two cents per gallon *additional.* (119)
57 Vermilion red, and
colors containing quicksilver,
dry or ground in oil or water,.....twelve cents per pound. (87)
58 Wash blue, containing ultramarine,.....three cents per pound. (479)
59 Whiting and Paris white,
a dry,.....one-half of one cent per pound;
b ground in oil, or
putty,.....one cent per pound. (45)
60 Zinc, oxide of, and
white paint containing zinc, but not containing lead;

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* Opium is not entitled to the privilege of repacking in bond. S. S. 672.

† It is the intention of this provision to prevent the exportation of such articles, without payment of duties, to foreign countries, whence they could be smuggled into the United States, and collectors will therefore not allow said articles to be exported to ports or places in the Pacific, or on the Pacific coast, either from warehouse, or from the importing vessel, which may, under certain circumstances, as specified in Article 85, of Part V. of the Regulations, be constituted the warehouse, but will require them to be duly landed and placed in warehouse whence they can only be removed on payment of duty. S. S. 776.

a dry,.....one and one-fourth cents per pound; (90)
b ground in oil,.....one and three-fourth cents per pound. (91)
61 *a* All other paints and colors,
whether dry or mixed, or ground in water or oil, including
lakes,
crayons,
smalts, and
frostings,
not specially provided for in this act, and
artists' colors of all kinds, in tubes or otherwise,
twenty-five per centum ad valorem; (87)
b all paints and colors, mixed or ground with water or solutions other than oil, and
commercially known as
artists' water color paints,.....thirty per centum ad valorem. (87)

LEAD PRODUCTS:

62 Acetate of lead,
a white,.....five and one-half cents per pound; (55)
b brown,.....three and one-half cents per pound. (53)
63 Litharge,.....three cents per pound. (57)
64 Nitrate of lead,.....three cents per pound. (59)
65 Orange mineral,.....three and one-half cents per pound. (58)
66 Red lead,.....three cents per pound. (58)
67 White lead, and
white paint containing lead,
dry or in pulp, or ground or mixed with oil,
three cents per pound. (56)
68 Phosphorus,.....twenty cents per pound. (7)

POTASH:

69 Bichromate and chromate of,.....three cents per pound. (48, 49)
70 Caustic or hydrate of, refined in sticks or rolls,
one cent per pound. (63, 74)
71 Hydriodate, iodide, and iodate of,.....fifty cents per pound. (65)
72 Nitrate of, or saltpeter, refined,.....one cent per pound. (69)
73 Prussiate of,
a red,.....ten cents per pound; (66)
b yellow,.....five cents per pound. (67)

PREPARATIONS:

74 All medicinal preparations, including
medicinal proprietary preparations,
of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this act,
fifty cents per pound. (99, 118)
75 *a* All medicinal preparations, including
medicinal proprietary preparations,
of which alcohol is not a component part, and not specially provided for in this act,.....twenty-five per centum ad valorem; (93, 99)
b calomel and other
mercurial medicinal preparations,
thirty-five per centum ad valorem. (93)
76 Products or preparations known as
alkalies,
alkaloids,

76 distilled oils,
essential oils,
expressed oils,
rendered oils, and
all combinations of the foregoing, and
all chemical compounds and salts, not specially provided for in this act,.....twenty-five per centum ad valorem. (92)
77 Preparations used as applications to the hair, mouth, teeth, or skin, such as
cosmetics,
dentifrices,
pastes,
pomades,
powders, and
tonics,
including all known as toilet preparations,
not specially provided for in this act,
fifty per centum ad valorem. (99)
78 Santonine, and all salts thereof containing eighty per centum or over of santonine,.....two dollars and fifty cents per pound. (111)

SOAP:

79 *a* Castile-soap,.....one and one-fourth cents per pound;
b fancy, perfumed, and all descriptions of toilet-soap,
fifteen cents per pound;
c all other soaps, not specially provided for in this act,
twenty per centum ad valorem. (8, 9)

SODA:

80 Bicarbonate of soda or supercarbonate of soda or
saleratus,.....one cent per pound. (73)
81 Hydrate of, or caustic soda,.....one cent per pound. (74)
82 Bichromate and chromate of,.....three cents per pound. (48, 49, 822)
83 Sal-soda, or
soda-crystals, and soda-ash,..one-fourth of one cent per pound. (71, 72)
84 Silicate of soda, or
other alkaline silicate,.....one-half of one cent per pound. (76)
85 Sulphate of soda, or
salt-cake or niter-cake,...one dollar and twenty-five cents per ton. (75)
86 Sponges,.....twenty per centum ad valorem. (10)
87 Strychnia, or strychnine, and all salts thereof,..forty cents per ounce. (30)
88 *a* Sulphur, refined,.....eight dollars per ton; (77)
b sublimed, or flowers of,.....ten dollars per ton. (78)
89 Sumac, ground,.....four-tenths of one cent per pound. (11)
90 Tartar, cream of, and
patent tartar,.....six cents per pound. (18)
91 Tartars and
lees crystals, partly refined,.....four cents per pound. (31)
92 Tartrate of soda and potassa, or
Rochelle salts,.....three cents per pound. (29)

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

BRICK AND TILE:

93 Fire-brick,
a not glazed, enameled, ornamented, or decorated in any manner,
one dollar and twenty-five cents per ton;
b glazed, enameled, ornamented, or decorated,
forty-five per centum ad valorem. (130)

94 Tiles and brick, other than fire-brick,
a not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem;
b ornamented, glazed, painted, enameled, vitrified, or decorated, and all encaustic,.....forty-five per centum ad valorem. (129, 130)

CEMENT, LIME, AND PLASTER:

95 Roman, Portland, and other hydraulic cement,
a in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package;
b in bulk,.....seven cents per one hundred pounds;
c other cement,.....twenty per centum ad valorem. (44)

96 Lime, six cents per one hundred pounds, including weight of barrel or package. (464)

97 Plaster of Paris, or gypsum,
ground,.....one dollar per ton;
calcined,.....one dollar and seventy-five cents per ton. (477)

CLAYS OR EARTHS:

98 Clays or earths,
a unwrought or unmanufactured, not specially provided for in this act, one dollar and fifty cents per ton; (97)
b wrought or manufactured, not specially provided for in this act, three dollars per ton; (98)
c china clay, or kaolin,.....three dollars per ton. (98)

EARTHENWARE AND CHINA:

99 Common brown earthenware,
common stoneware, and
crucibles,
not ornamented or decorated in any manner, twenty-five per centum ad valorem. (124)

100 China, porcelain, parian, bisque, earthen, stone and crockery ware, including,
placques,
ornaments,
toys,
charms,
vases, and statuettes,
a painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; (125)
b if plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem. (126)

101 All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and
manufactures of the same,
by whatsoever designation or name known in the trade, including
lava tips for burners,
not specially provided for in this act,
a if ornamented or decorated in any manner, sixty per centum ad valorem;
b if not ornamented or decorated, fifty-five per centum ad valorem. (125, 127)

102 Gas-retorts,.....three dollars each. (124)

GLASS AND GLASSWARE:

103 Green and colored, molded or pressed, and flint, and lime glass bottles,
a holding more than one pint, and
demijohns, and carboys (covered or uncovered), and
other molded or pressed green and colored and flint, or lime bottle glassware,
not specially provided for in this act,.....one cent per pound.
Green and colored, molded or pressed, and flint, and lime glass bottles, and
vials
b holding not more than one pint and not less than one-quarter of a pint, one and one-half cents per pound;
c if holding less than one-fourth of a pint,..fifty cents per gross. (133, 134)

104 All articles enumerated in the preceding paragraph,
if filled,
and not otherwise provided for in this act, and the
a contents are subject to an ad valorem rate of duty, or
to a rate of duty based upon the value,
the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; (133, 136)
but if filled, and not otherwise provided for in this act, and the contents are
b not subject to an ad valorem rate of duty,
or to rate of duty based on the value, or are free of duty,
such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph:
c *Provided*, That no article manufactured from glass described in the preceding paragraph * shall pay a less rate of duty than forty per centum ad valorem. (133, 136)

105 Flint and lime, pressed glassware,
not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded,.....sixty per centum ad valorem. (134)

106 All articles of glass,
† cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded,
not including plate glass silvered, or looking-glass plates, sixty per centum ad valorem. (135)

107 Chemical glassware for use in laboratory, and not otherwise specially provided for in this act,.....forty-five per centum ad valorem. (143)

108 Thin blown glass, blown with or without a mold,
including glass chimneys and
all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act,.....sixty per centum ad valorem. (134, 143)

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* Paragraph 103 in its entirety.

† "Under the act of 1846, glass tumblers, the bottoms of which had been smoothed or polished or the sides of which had been ornamented by cutting or grinding, were liable to the duty on cut glass." (Binns *v.* Lawrence, 12 How., 9.)

"Plain glass goblets, the bottom of which is smooth by grinding, or, in other words, punted, were held to be 'glass cut,' according to the decision in Binns *v.* Lawrence." (Feb. 23, 1861, Boston.) Same decision as to photographic baths and dippers. (Feb. 23, 1861, N. Y.)

Landscape plates described as glass upon which a picture of a landscape is painted, is embraced either under the classification of "paintings on glass," or that of "glass, colored, stained, or painted." (Aug. 20, 1860, N. Y. See also Tr. Reg., p. 578.) But see also paragraph 122, post. The specific provision for "paintings on glass" is not embraced in the present statute.

109 Heavy blown glass, blown with or without a mold,
not cut or decorated,
finished or unfinished,.....sixty per centum ad valorem. (134, 143)
110 Porcelain or opal glassware,*.....sixty per centum ad valorem. (143)
111 All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall,
if filled,
pay duty in *addition* to any duty chargeable on the contents,
as if not filled,
unless otherwise specially provided for in this act. (136)
112 Unpolished cylinder, crown, and common window-glass,
a not exceeding ten by fifteen inches square,
one and three-eighths cents per pound;
b above that, and not exceeding sixteen by twenty-four inches square,
one and seven-eighths cents per pound;
c above that, and not exceeding twenty-four by thirty inches square,
two and three-eighths cents per pound;
d above that, and not exceeding twenty-four by thirty-six inches square,
two and seven-eighths cents per pound;
e all above that,..... .....three and one-eighth cents per pound:
f *Provided*, That unpolished cylinder, crown and common window-glass, imported in boxes,
shall contain fifty square feet, as nearly as sizes will permit,
and the duty shall be computed thereon according to the actual weight of glass. (138)
113 Cylinder and crown-glass, polished,
a not exceeding sixteen by twenty-four inches square,
four cents per square foot;
b above that, and not exceeding twenty-four by thirty inches square,
six cents per square foot;
c above that, and not exceeding twenty-four by sixty inches square,
twenty cents per square foot;
d above that,.....forty cents per square foot. (137)
114 Fluted, rolled, or rough-plate glass,
not including crown, cylinder, or common window-glass,
a not exceeding ten by fifteen inches square,
three-fourths of one cent per square foot;
b above that, and not exceeding sixteen by twenty-four inches square,
one cent per square foot;
c above that, and not exceeding twenty-four by thirty inches square,
one and one-half cents per square foot;
d all above that,. .....two cents per square foot;
e and all fluted, rolled, or rough plate-glass,
weighing over one hundred pounds per one hundred square feet,
shall pay an additional duty on the excess at the same rates herein imposed: (139)
f *Provided*, That all of the above plate-glass when ground, smoothed or otherwise obscured shall be subject to the same rate of duty as cast polished plate-glass unsilvered.
115 Cast polished plate-glass,
finished or unfinished and
unsilvered,
a not exceeding sixteen by twenty-four inches square,
five cents per square foot;

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* This comprehends all articles actually porcelain glass, whether the same be cut or otherwise. (Tr. Reg., p. 568.)

115 *b* above that, and not exceeding twenty-four by thirty inches square,
eight cents per square foot;
c above that, and not exceeding twenty-four by sixty inches square,
twenty-five cents per square foot;
d all above that,.....fifty cents per square foot. (140)
116 Cast polished plate-glass, silvered, and looking-glass plates,*
a not exceeding sixteen by twenty-four inches square,
six cents per square foot;
b above that, and not exceeding twenty-four by thirty inches square,
ten cents per square foot;
c above that, and not exceeding twenty-four by sixty inches square,
thirty-five cents per square foot;
d all above that,.....sixty cents per square foot. (141)
117 But no looking-glass plates,* or plate-glass silvered,
when framed,
shall pay a less rate of duty than that imposed upon similar glass of like description
not framed.
but shall pay in *addition* thereto
upon such frames,
the rate of duty applicable thereto when imported separate. (142)
118 Cast polished plate-glass,
silvered or unsilvered, and
cylinder, crown, or common window-glass,
when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or
otherwise ornamented or decorated,
shall be subject to a duty of.....ten per centum ad valorem in *addition* to the rates otherwise chargeable thereon.
119 Spectacles and eye-glasses, or
spectacles and eye-glass frames,.sixty per centum ad valorem. (143,823)
120 On lenses costing one dollar and fifty cents per gross pairs, or less,
sixty per centum ad valorem. (143)
121 Spectacle and eyeglass lenses with their
edges ground or beveled to fit frames,
sixty per centum ad valorem. (143)
122 *a* All stained or painted window-glass and
stained or painted glass windows, and
b hand, pocket, or table mirrors
not exceeding in size one hundred and forty-four square inches,
with or without frames or cases,
of whatever material composed,
c lenses of glass or pebble, wholly or partly manufactured, and not specially provided for in this act, and
d fusible enamel,.....forty-five per centum ad valorem. (143)

MARBLE AND STONE, AND MANUFACTURES OF.—

123 Marble of all kinds in block,† rough or squared,
sixty-five cents per cubic foot. (467)
124 Veined marble, sawed, dressed, or otherwise, including,
marble slabs and
marble paving-tiles,.....one dollar and ten cents per cubic foot

* The term "looking-glass plates," held to mean "any kind of silvered glass used as looking glasses, although not in fact plate-glass." (July 2, 1863, N. Y.)

† In measuring marble in blocks to ascertain dutiable quantity, an allowance may be made for the rough outsides, in accordance with the mercantile usage of the port, not to exceed, however, one inch on each end and three-quarters of an inch on each of the four sides. (S. S. 756.)

(but in measurement
no slab shall be computed at less than one inch in thickness.) (467)
125 Manufactures of marble* not specially provided for in this act,
fifty per centum ad valorem. (468)

STONE.

126 Burr-stones manufactured† or bound up into mill-stones,
fifteen per centum ad valorem. (406)
127 Freestone, granite, sandstone, limestone, and other
building or monumental stone,
except marble,
unmanufactured or undressed,
not specially provided for in this act,..eleven cents per cubic foot. (487)
128 Freestone, granite, sandstone, limestone, and other
building or monumental stone,
except marble,
not specially provided for in this act,
hewn, dressed, or polished,.....forty per centum ad valorem. (487)
129 Grindstones, finished or unfinished,
one dollar and seventy-five cents per ton. (438)

SLATE.

130 Slates,
slate chimney-pieces,
mantles,
slabs for tables, and all other
manufactures of slate, not specially provided for in this act,
thirty per centum ad valorem. (131)
131 Roofing slates,.....twenty-five per centum ad valorem. (132)

SCHEDULE C.—METALS AND MANUFACTURES OF.

IRON AND STEEL.

132 Chromate of iron, or chromic ore,...fifteen per centum ad valorem. (214)
133 *a* Iron ore, including
manganiferous iron ore, also the
dross or residuum from burnt pyrites,.....seventy-five cents per ton.
b sulphur ore, as pyrites, or
sulphuret of iron in its natural state,
containing not more than three and one-half per centum copper,
seventy-five cents per ton:
c *Provided*, That ore containing more than two per centum of copper,
shall pay, in *addition* thereto,
one-half of one cent per pound for the copper contained therein:
d *Provided*, *also*, That sulphur ore as pyrites or sulphuret of iron in its natural state,
containing in excess of twenty-five per centum of sulphur,
shall be free of duty,
except on the copper contained therein, as above provided: (144)

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* Certain marble griffins found to be parts of mantels, were held to be properly classified as "manufactures of marble," under this clause. (March 1, 1870, Philadelphia.)

† Burr-stones having a hole in the centre of each, and wrought sufficiently on one side to prepare them for the process of manufacture by grooving, etc., were held to be "wrought," but unmanufactured, requiring still to be grooved, if not to be subjected to other process of manufacture, to fit them fully for use, and to be entitled to entry free of duty under the Act of 1857 as "burr-stones wrought or unwrought, but unmanufactured." (December 11, 1858, N. O.)

Burr-stones manufactured or bound up into millstones, in any manner, should pay duty under this paragraph. (February 13, 1869, N. Y.)

133 *e* *And provided further*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

134 Iron in pigs,
iron kentledge,*
spiegeleisen,
ferro-manganese,
ferro-silicon,
wrought and cast scrap iron,† and
scrap steel,..... .....three-tenths of one cent per pound;
but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured. (145)

135 Bar-iron, rolled or hammered, comprising
a flats not less than one inch wide,
nor less than three-eighths of one inch thick,
eight-tenths of one cent per pound;
b round iron not less than three-fourths of one inch in diameter,
c and square iron not less than three-fourths of one inch square,
nine-tenths of one cent per pound;
d flats less than one inch wide, or
less than three-eighths of one inch thick;
e round iron less than three-fourths of one inch and
not less than seven-sixteenths of one inch in diameter; and
f square iron less than three-fourths of one inch square,
one cent per pound. (148)

136 *a* Round iron, in coils or rods,
less than seven-sixteenths of one inch in diameter, and
b bars or shapes of rolled iron, not specially provided for in this act,
one and one-tenth cents per pound: (150)
c *Provided*, That all iron in slabs, blooms, loops, or other forms
less finished than iron in bars, and
more advanced than pig-iron,
except castings,
shall be rated as iron in bars,
and be subject to a duty of.....eight-tenths of one cent per pound;
d and none of the iron above enumerated in this paragraph
shall pay a less rate of duty than
thirty-five per centum ad valorem: (148*c*)

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* Iron kentledge, purchased in the United States and used exclusively as ballast, if landed in the United States, will, if of foreign production or manufacture, be liable to duty; and if of American production or manufacture, be entitled to free entry under 145. (Tr. Reg., p. 554.)

† Department's letter of March 19, 1869, held that where "the officers of the customs are satisfied that pieces of new iron, whether more or less than six inches in length, are fit to be made into spikes or bolts, that is, could appropriately and with reasonable expectation of profit on the part of the manufacturer be put to such use, ... then they should not classify them as scrap iron. It was not intended, however, to limit the application of this principle to pieces of new iron fit only to be made into spikes or bolts, but it must be held to embrace all pieces of new iron, when in the condition in which imported they are fit to be manufactured directly into wire, or any other article, and such new iron should not be classified as scrap iron.

"It sometimes happens that importations of so-called scrap-iron are mixed with pieces of bar-iron, six inches or more in length, and it is practically impossible to separate them, so as to determine what amount should pay duty as scrap and what as bar iron. Where an importation of this character contains any considerable quantity of clippings or pieces of new bar iron, which cannot, under Department's decisions of February 25, and March 19, 1869, be properly classified as scrap iron, then the whole box or lot, or, if it be necessary, the whole importation, in which such pieces are found, should be classified as bar iron." (Feb. 1, 1870, N. Y. Syn. Ser., 568.)

"On application to import, free of duty, old railroad iron from Canada, to be rerolled in the United States, and returned to Canada, it was decided by the Department that such free importation could not be legally allowed; but that the iron under such circumstances would be chargeable with duty as 'old iron in scrap.' Nor could the iron in question be entered, rerolled, and exported in bond to be cancelled on proof of delivery in Canada." (Tr. Reg., p. 577.)

136 *e* *Provided further*, That all iron bars,
blooms,
billets, or
sizes or shapes of any kind,
in the manufacture of which
charcoal is used as fuel,
shall be subject to a duty of
not less than.....twenty-two dollars per ton.* (148*d*)

137 Beams,
girders,
joists,
angles,
channels,
car-truck channels,
T T, columns and posts or
parts or sections of columns and posts,
deck and bulb beams, and
building forms,
together with all other
structural shapes of iron or steel,
whether plain or punched, or fitted for use,
nine-tenths of one cent per pound. (178)

138 Boiler or other plate iron or steel,
except saw-plates hereinafter provided for,
not thinner than number ten wire gauge,
sheared or unsheared, and
skelp iron or steel sheared or rolled in grooves,
a valued at one cent per pound or less,
five-tenths of one cent per pound;
b valued above one cent and not above one and four-tenths cents per pound,.....sixty-five-hundredths of one cent per pound;
c valued above one and four-tenths cents and not above two cents per pound,.....eight-tenths of one cent per pound;
d valued above two cents and not above three cents per pound,
one and one-tenth cents per pound;
e valued above three cents and not above four cents per pound,
one and five-tenths cents per pound;
f valued above four cents and not above seven cents per pound,
two cents per pound;
g valued above seven cents and not above ten cents per pound,
two and eight-tenths cents per pound;
h valued above ten cents and not above thirteen cents per pound,
three and one-half cents per pound;
i valued above thirteen cents per pound,
forty-five per centum ad valorem:
j *Provided*, That all plate iron or steel
thinner than number ten wire gauge
shall pay duty as iron or steel sheets. (151*a*)

139 *a* Forgings of iron or steel, or
forged iron and steel combined,
of whatever shape, or in whatever stage of manufacture, not specially provided for in this act,.....two and three-tenths cents per pound:

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* This embraces so-styled "sheet-iron," fit for some of the uses to which plate-iron is applied, to-wit: among others, of tank and shutter plates. (Feb. 11, 1867, Boston.)

139 *b* *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than.....forty-five per centum ad valorem. (167)

140 Hoop, or
band, or
scroll, or
other iron or steel,
valued at three cents per pound or less,*
eight inches or less in width, and
less than three-eighths of one inch thick and
a not thinner than number ten wire gauge,.....one cent per pound;
b thinner than number ten wire gauge and not thinner than number twenty wire gauge,.....one and one-tenth cents per pound;
c thinner than number twenty wire gauge,
one and three-tenths cents per pound:
d *Provided*, That hoop or band iron, or hoop or band steel,
cut to length,
or wholly or partially manufactured into hoops or ties for baling purposes,
e barrel hoops of iron or steel, and
f hoop or band iron or hoop or band steel, flared, splayed or punched,
with or without buckles or fastenings,
shall pay.....two-tenths of one cent per pound MORE duty than that imposed on the hoop or band iron or steel from which they are made. (154, 155)

141 Railway-bars, made of iron or steel, and
railway-bars made in part of steel,
T-rails, and
punched iron or steel flat rails,
six-tenths of one cent per pound. (146, 147)

142 Sheets of iron or steel,†
common or black,
including all iron or steel commercially known as
common or black taggers iron or steel, and
skelp iron or steel,
valued at three cents per pound or less:
a Thinner than number ten and not thinner than number twenty wire gauge,.....one cent per pound;
b thinner than number twenty wire gauge, and not thinner than number twenty-five wire gauge,.....one and one-tenth cents per pound;
c thinner than number twenty-five wire gauge,
one and four-tenths cents per pound;
d corrugated or crimped,.....one and four-tenths cents per pound:
e *Provided*, That all common or black sheet-iron or sheet-steel,

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* 136 *b* seems to cover all this class of iron valued above three cents; unless the provision of 146 for "steel in all forms and shapes not specially provided for in this act," should, in connection with the similitude clause (774), be held to be applicable, as well to iron, as it unquestionably is to hoop, band and scroll *steel* valued above three cents.—EDITOR.

† Dunnage mats, used as dunnage to protect sheet-iron from damage during the voyage of importation, if charged in invoice or of merchantable value, are subject to duty. (March 31, 1863, Boston.)

Iron bands on sheet-iron, being of trifling value, and absolutely necessary to insure safe transportation of the sheets, are not deemed to be an item of expense to the importer, and not liable to duty, and should be considered *tare*. (Jan. 4, 1865, N. Y.)

Sheet-iron of slightly polished appearance, from being rolled in single sheets, to toughen it for the manufacture of spoons, etc., to be covered with tin, should be classified as "sheet-iron, common or black," and pay duty according to its gauge. (March 23, 1872. N. Y., Syn. Ser., 1072.)

not thinner than number ten wire gauge,
shall pay.....duty as plate iron or plate steel. (151)

143 *a* All iron or steel sheets or plates, and
all hoop, band or scroll iron or steel,
excepting what are known commercially as
tin plates, terne plates, and taggers tin, and hereinafter provided for,
when galvanized or coated with zinc or spelter, or other metals,
or any alloy of those metals,
shall pay.....three-fourths of one cent per pound MORE duty than the rates imposed by the preceding paragraph
upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel; (151) and

b on and after July first, eighteen hundred and ninety-one,
all iron or steel sheets, or plates, or taggers iron
coated with tin or lead
or with a mixture of which these metals or either of them is a component part,
by the dipping or any other process,
and commercially known as
tin plates, terne plates, and taggers tin,
shall pay.....two and two-tenths cents per pound: (153)

c *Provided*, That on and after July first, eighteen hundred and ninety-one,
manufactures of which
tin, tin plates, terne plates, taggers tin, or either of them,
are component materials of chief value, and
all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel,
such material being the component of chief value, and
coated wholly or in part with tin or lead
or a mixture of which these metals or either of them is a component part,
shall pay a duty of.....fifty-five per centum ad valorem;

d *Provided further*, That on and after October first, eighteen hundred and ninety-seven,
tin plates and terne plates
lighter in weight than sixty-three pounds per hundred square feet
shall be admitted free of duty,
unless it shall be made to appear to the satisfaction of the President
(who shall thereupon by proclamation make known the fact)
that the aggregate quantity of such plates
lighter than sixty-three pounds per hundred square feet produced in the United States
during either of the six years next preceding June thirtieth, eighteen hundred and ninety-seven,
has equaled one-third the amount of such plates imported and entered for consumption
during any fiscal year after the passage of this act,
and prior to said October first, eighteen hundred and ninety-seven:

e *Provided*, That the amount of such plates manufactured into articles exported, and
upon which a drawback shall be paid,
shall not be included in ascertaining the amount of such importations:

f *And provided further*, That the amount or weight of sheet-iron or sheet-steel manufactured in the United States and
applied or wrought in the manufacture of articles or wares

143 *f* tinned or terne-plated in the United States,
with weight allowance as sold to manufacturers or others,
shall be considered as tin and terne plates produced in the United States within the meaning of this act.

144 *a* Sheet-iron or sheet-steel,
polished, planished, or glanced,
by whatever name designated,.....two and one-half cents per pound:

b *Provided*, That plate or sheet or taggers iron or steel,
by whatever name designated,
other than the polished, planished, or glanced herein provided for,
which has been pickled or cleaned by acid, or by any other material or process,
or which is cold-rolled, smoothed only, not polished,
shall pay.....one-quarter of one cent per pound MORE duty
than the corresponding gauges of common or black sheet or taggers iron or steel. (152)

145 Sheets or plates of iron or steel,
or taggers iron or steel,
coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part,
by the dipping or any other process,
and commercially known
as tin plates, terne plates, and taggers tin,.....one cent per pound
until July first, eighteen hundred and ninety-one. (153)

146 Steel ingots,
cogged ingots,
blooms, and
slabs,
by whatever process made;
die blocks or blanks;
billets and bars and tapered or beveled bars;
steamer, crank, and other shafts;
shafting;
wrist or crank pins;
connecting-rods and piston-rods;
pressed, sheared, or stamped shapes;
saw-plates, wholly or partially manufactured;
hammer molds or
swaged steel;
gun-barrel molds not in bars;
alloys used as substitutes for steel tools;
all descriptions and shapes of dry sand, loam, or iron-molded steel castings;
sheets* and plates not specially provided for in this act; and
steel in all forms and shapes not specially provided for in this act;
all of the above

a valued at one cent per pound or less,
four-tenths of one cent per pound;

b valued above one cent and not above one and four-tenths cents per pound,.....five-tenths of one cent per pound;

---

* "Steel in sheets, invoiced as the best cross-cuts, though it may be used for saws, should *not* be classified as cross-cut saws partially manufactured, at ten cents per lineal foot, since the same material may be used for hay-knives, mowing-machine knives, and other purposes. It should be classified as 'steel in sheets,' and pay duty according to its value per pound." (August, 1868, N. O., and April 21, 1871, N. Y.)

146 *c* valued above one and four-tenths cents and not above one and eight-tenths cent per pound.....eight-tenths of one cent per pound;
d valued above one and eight-tenths cents and not above two and two-tenths cents per pound,.....nine-tenths of one cent per pound;
e valued above two and two-tenths cents, and not above three cents per pound,.....one and two tenths cents per pound;
f valued above three cents and not above four cents per pound,
one and six-tenths cents per pound;
g valued above four cents and not above seven cents per pound,
two cents per pound;
h valued above seven cents and not above ten cents per pound,
two and eight-tenths cents per pound;
i valued above ten cents and not above thirteen cents per pound,
three and one-half cents per pound;
j valued above thirteen cents and not above sixteen cents per pound,
four and two-tenths cents per pound;
k valued above sixteen cents per pound,.....seven cents per pound. (177)

WIRE:

147 *a* Wire rods: Rivet, screw, fence, and other iron or steel wire rods, and nail rods,
whether round, oval, flat, square, or in any other shape,
in coils or otherwise,
not smaller than number six wire gauge,
valued at three and half cents or less per pound,
six-tenths of one cent per pound;
b and iron or steel, flat,
with longitudinal ribs for the manufacture of fencing,
valued at three cents or less per pound,
six-tenths of one cent per pound:
c *Provided*, That all iron or steel rods, whether rolled or drawn through dies,
smaller than number six wire gauge,
shall be classed and dutiable as wire. (180)

148 Wire:
Wire made of iron or steel,
a not smaller than number ten wire gauge,
one and one-fourth cents per pound;
b smaller than number ten, and not smaller than number sixteen wire gauge,.....one and three-fourths cents per pound;
c smaller than number sixteen and not smaller than number twenty-six wire gauge,.....two and one-fourth cents per pound;
d smaller than number twenty-six wire gauge,
three cents per pound: (182 *a*)
e *Provided*, That iron or steel wire covered with cotton, silk, or other material, and
wires or strip steel, commonly known as
crinoline wire,
corset-wire, and
hat-wire,
shall pay a duty of,.....five cents per pound: (182 *b*)
f *And provided further*, That flat steel wire, or
sheet steel in strips,
whether drawn through dies or rolls,
untempered or tempered,
of whatsoever width,

148 *f* twenty-five one thousandths of an inch thick or thinner
(ready for use or otherwise),
shall pay a duty of.....fifty per centum ad valorem:
g *And provided further*, That no article made from iron or steel wire,
or of which iron or steel wire is a component part of chief value,
shall pay a less rate of duty
than the iron or steel wire from which it is made either wholly or in part: (182 *c*)
h *And provided further*, That iron or steel wire cloths,
and iron or steel wire nettings made in meshes of any form,
shall pay.....a duty *equal* in amount
to that imposed on iron or steel wire used in the manufacture of iron or steel wire cloth, or iron or steel wire nettings,
and.....two cents per pound in *addition* thereto. (182 *d*)
i There shall be paid on iron or steel wire
coated with zinc or tin, or any other metal
(except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing),.....one-half of one cent per pound in *addition* to the rate imposed on the wire of which it is made; (182 *e*)
j on iron wire rope and wire strand,..... ....one cent per pound in *addition* to the rate imposed on the wire of which it is made; (182 *f*)
k on steel wire rope and wire strand,.....two cents per pound in *addition* to the rate imposed on the wire of which they or either of them are made: (182 *g*)
l *Provided further*, That all iron or steel wire
valued at more than four cents per pound shall pay a duty of
not less than forty-five per centum ad valorem,
m except that card-wire for the manufacture of card clothing shall pay a duty of.....thirty-five per centum ad valorem.

General Provisions.

149 No allowance or reduction of duties
for partial loss or damage in consequence of
rust or of discoloration
shall be made upon any description of iron or steel,
or upon any article wholly or partly manufactured of iron or steel,
or upon any manufacture of iron and steel. (184)
150 All metal produced from iron or its ores,
which is cast and malleable,
of whatever description or form,
without regard to the percentage of carbon contained therein,
whether produced by cementation,
or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process,
or by the equivalent of either,
or by a combination of two or more of the processes, or their equivalents,
or by any fusion or other process
which produces from iron or its ores a metal either granular or fibrous in structure,
which is cast and malleable,
excepting what is known as malleable-iron castings,
shall be classed and denominated as steel. (183 *b*)
151 No article not specially provided for in this act,

wholly or partly manufactured from
tin plate, terne plate,
or the sheet, plate,
hoop, band, or scroll iron or steel herein provided for,
or of which such tin plate, tern plate, sheet, plate, hoop, band, or scroll iron or steel
shall be the material of chief value,
shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made,
or of which it shall be the component thereof of chief value. (216)

152 *a* On all iron or steel bars or rods
of whatever shape or section, which are
cold rolled, cold hammered,
or polished in any way
in addition to the ordinary process of hot rolling or hammering,
there shall be paid
one-fourth of one cent per pound in *addition* to
the rates provided in this act;

b and on all strips, plates, or sheets of iron or steel
of whatever shape,
other than the polished, planished, or glanced sheet-iron or sheet-steel
hereinbefore provided for, which are
cold rolled, cold hammered,
blued, brightened, tempered, or polished by any process
to such perfected surface finish, or polish
better than the grade of cold rolled, smooth only, hereinbefore provided for, there shall be paid
one and one-fourth cents per pound in *addition* to
the rates provided in this act
upon plates, strips, or sheets of iron or steel of common or black finish;

c and on steel circular saw plates there shall be paid
one cent per pound in *addition* to
the rate provided in this act for steel saw plates.

Manufactures of Iron and Steel.

153 Anchors,* or parts thereof, of iron or steel,
mill-irons and mill-cranks of wrought-iron,
and wrought-iron for ships,
and forgings of iron or steel or of combined iron and steel,
for vessels,
steam-engines,
and locomotives,
or parts thereof,
weighing each twenty-five pounds or more,
one and eight-tenths cents per pound. (163)

154 *a* Axles, or parts thereof, axle-bars, axle-blanks, or forgings for axles,
whether of iron or steel,
without reference to the stage or state of manufacture,
two cents per pound:

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*"An anchor and chain cable purchased in a foreign port to supply the place of one which has become unseaworthy in the course of the voyage, and which is *bona fide* a part of the equipment of an American vessel, is not subject to duty on being brought into a port of the United States. It is, however, not sufficient that they be merely used as a part of the equipment of the vessel; they must be *bona fide* such, under a necessity not occasioned by any fault of her master or owners in not properly equipping her originally." (Weld *vs.* Maxwell, 4 Bl. C. C., p. 136.)

154 *b* *Provided*, That when iron or steel axles are imported
fitted in wheels, or parts of wheels, of iron or steel,
they shall be dutiable at the same rate as the wheels in which they are fitted. (166)

155 Anvils of iron or steel, or of iron and steel combined,
by whatever process made,
or in whatever stage of manufacture,
two and one-half cents per pound. (163)

156 Blacksmiths' hammers and sledges,
track tools,
wedges, and
crowbars,
whether of iron or steel,.....two and one-fourth cents per pound. (165)

157 Boiler or other tubes, pipes, flues, or stays of wrought-iron or steel,
two and one-half cents per pound. (169)

158 Bolts, with or without threads or nuts, or
bolt-blanks, and
finished hinges or hinge-blanks,
whether of iron or steel,...two and one-fourth cents per pound. (164)

159 *a* Card-clothing, manufactured from tempered steel wire,
fifty cents per square foot;
b all other,.....twenty-five cents per square foot. (411)

160 Cast-iron pipe of every description,
nine-tenths of one cent per pound. (156)

161 Cast-iron vessels,
plates, stove-plates,
andirons, sad-irons, tailors' irons, hatters' irons, and
castings of iron, not specially provided for in this act,
one and two-tenths cents per pound. (157)

162 Castings of malleable iron,
not specially provided for in this act,
one and three-fourths cents per pound. (161)

163 Cast hollow-ware,* coated, glazed, or tinned,
three cents per pound. (201)

164 Chain or chains † of all kinds, made of iron or steel,
a not less than three-fourths of one inch in diameter,
one and six-tenths cents per pound;
b less than three-fourths of one inch and not less than three-eighths of one inch in diameter,.....one and eight-tenths cents per pound;
c less than three-eighths of one inch in diameter,
two and one-half cents per pound;
d but no chain or chains of any description shall pay a lower rate of duty than.....forty-five per centum ad valorem. (171)

CUTLERY:

165 Pen-knives or pocket-knives of all kinds, or parts thereof, and
erasers, or parts thereof,
wholly or partly manufactured,
a valued at not more than fifty cents per dozen,....twelve cents per dozen;
b valued at more than fifty cents per dozen and not exceeding one dollar and fifty cents per dozen,.....fifty cents per dozen;

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* This provision does not embrace any other "hollow-ware" than castings of iron. (July 12, 1861, N. Y.)

† Foreign chains imported to be left in the United States as mooring chains, for a line of foreign steam packets, become liable, on being landed, to duty. (Tr. Reg., p. 560.)

165 *c* valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen,..... one dollar per dozen;
d valued at more than three dollars per dozen,.....two dollars per dozen;
e and in *addition* thereto,
on all the above,.....fifty per centum ad valorem.
Razors and razor-blades, finished or unfinished,
f valued at less than four dollars per dozen,.....one dollar per dozen;
g valued at four dollars or more per dozen,
one dollar and seventy-five cents per dozen;
h and in *addition* thereto
on all the above razors and razor-blades,
thirty per centum ad valorem. (207*a*)
166 Swords, sword-blades, and
side-arms,.....thirty-five per centum ad valorem. (207*b*)
167 Table-knives, forks, steels,
and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives
of all sizes, finished or unfinished,
a valued at not more than one dollar per dozen pieces,
ten cents per dozen;
b valued at more than one dollar and not more than two dollars,
thirty-five cents per dozen;
c valued at more than two dollars and not more than three dollars,
forty cents per dozen;
d valued at more than three dollars and not more than eight dollars,
one dollar per dozen;
e valued at more than eight dollars,.....two dollars per dozen;
f and in *addition*
upon all the above-named articles,.....thirty per centum ad valorem.
All carving and cooks' knives and forks
of all sizes, finished or unfinished,
g valued at not more than four dollars per dozen pieces,
one dollar per dozen;
h valued at more than four dollars and not more than eight dollars,
two dollars per dozen pieces;
i valued at more than eight dollars and not more than twelve dollars,
three dollars per dozen pieces;
j valued at more than twelve dollars,.....five dollars per dozen pieces;
k and in *addition*
upon all the above-named articles,
thirty per centum ad valorem. (197)
168 Files, file-blanks, rasps, and floats, of all cuts and kinds,
a four inches in length and under,.....thirty-five cents per dozen;
b over four inches in length and under nine inches,
seventy-five cents per dozen;
c nine inches in length and under fourteen inches,
one dollar and thirty cents per dozen;
d fourteen inches in length and over,.....two dollars per dozen. (176)

FIRE-ARMS:

169 Muskets and sporting rifles,....twenty-five per centum ad valorem. (202)
170 All double-barrelled, sporting, breech loading shot-guns
a valued at not more than six dollars each,..one dollar and fifty cents each;
b valued at more than six dollars and not more than twelve dollars each,
four dollars each;
c valued at more than twelve dollars each,.....six dollars each;

170 *d* and in *addition* thereto,
on all the above,.....thirty-five per centum ad valorem.
e Single-barrel breech-loading shot-guns,
one dollar each and thirty-five per centum ad valorem.
Revolving pistols
f valued at not more than one dollar and fifty cents each,
forty cents each;
g valued at more than one dollar and fifty cents,.....one dollar each;
h and in *addition* thereto
on all the above pistols,.....thirty-five per centum ad valorem. (203)
171 Iron or steel sheets, plates, wares, or articles,
enameled or glazed with vitreous glasses,
forty-five per centum ad valorem. (216)
172 Iron or steel sheets, plates, wares, or articles,
enameled or glazed as above
with more than one color,
or ornamented,..... fifty per centum ad valorem. (216)

NAILS, SPIKES, TACKS, AND NEEDLES:

173 Cut nails and
cut spikes of iron or steel,.....one cent per pound. (158)
174 Horseshoe nails,
hob nails, and
all other wrought iron or steel nails not specially provided for in this act,.....four cents per pound. (168)
175 Wire nails made of
wrought iron or steel,
a two inches long and longer, not lighter than number twelve wire gauge,
two cents per pound;
b from one inch to two inches in length, and lighter than number twelve and not lighter than number sixteen wire gauge,
two and one-half cents per pound;
c shorter than one inch and lighter than number sixteen wire gauge,
four cents per pound. (168)
176 Spikes, nuts, and washers, and
horse, mule, or ox shoes, of
wrought iron or steel,.....one and eight-tenths cents per pound. (162)
177 Cut tacks, brads, or sprigs,
a not exceeding sixteen ounces to the thousand,
two and one-fourth cents per thousand;
b exceeding sixteen ounces to the thousand,
two and three-fourths cents per pound. (159)
178 *Needles for knitting or sewing machines,
crochet-needles and tape-needles and bodkins of metal,
thirty-five per centum ad valorem (206, 216)
179 Needles, knitting, and all others not specially provided for in this act,
twenty-five per centum ad valorem. (206)

PLATES:

180 Steel plates engraved,
stereotype plates,
electro-type plates, and
plates of other materials,
engraved or lithographed, for printing,
twenty-five per centum ad valorem. (199)

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* Needles of English manufacture, rusted and exported for polishing, cannot be reimported free of duty. (October 24, 1868. A. C. & Co.)

181 Railway fish-plates or splice-bars, made of iron or steel,
one cent per pound. (160)
182 Rivets of iron or steel,.....two and one-half cents per pound. (164)

SAWS:

183 *a* Cross cut saws,.....eight cents per linear foot; (172)
mill, pit, and drag-saws,
b not over nine inches wide,.....ten cents per linear foot; (173)
c over nine inches wide,.....fifteen cents per linear foot;
d circular saws.....thirty per centum ad valorem;
e hand, back, and all other saws,
not specially provided for in this act,
forty per centum ad valorem. (174)
184 Screws, commonly called wood-screws,
a more than two inches in length,.....five cents per pound;
b over one inch and not more than two inches in length,
seven cents per pound;
c over one-half inch and not more than one inch in length,
ten cents per pound;
d one-half inch and less in length,.....four-teen cents per pound. (181)
185 *a* Wheels, or parts thereof, made of iron or steel, and
steel-tired wheels for railway purposes,
whether wholly or partly finished, and
iron or steel locomotive, car, or other railway tires or parts thereof,
wholly or partly manufactured,.....two and one-half cents per pound;
b and ingots, cogged ingots, blooms, or blanks for the same,
without regard to the degree of manufacture,
one and three-fourths cents per pound:
c *Provided*, That when wheels or parts thereof, of iron or steel, are imported,
with iron or steel axles fitted in them,
the wheels and axles together
shall be dutiable.....at the *same rate*
as is provided for the wheels when imported separately. (179)

MISCELLANEOUS METALS AND MANUFACTURES OF.

186 Aluminium or aluminum, in crude form,
alloys of any kind in which aluminum is the component material of
chief value,.....fifteen cents per pound. (639)
187 Antimony, as regulus or metal..three-fourths of one cent per pound. (195)
188 Argentine, albata, or German silver, unmanufactured,
twenty-five per centum ad valorem. (185)
189 Brass, in bars or pigs,
old brass,
clippings from brass or Dutch-metal, and
old sheathing,* or yellow metal, fit only for remanufacture,
one and one-half cents per pound. (187)
190 Bronze powder,.....twelve cents per pound;
bronze or Dutch-metal, or
aluminum,
in leaf,.....eight cents per package of one hundred leaves. (196, 198)

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* "Sheathing metal" was imported per British brig "Chesapeake" intended to be used in sheathing the bottom of the said brig; and no portion of it was intended to be landed or used for any other purpose. Held, that it was *not* exempt from duty, and that the remission of duty could not be legally granted. (September 15, 1863, Baltimore.)

COPPER:

191 Copper imported in the form of ores,.....one-half of one cent per pound on each pound of fine copper contained therein. (186*a*)

192 Old copper, fit only for remanufacture,
clippings from new copper, and
all composition metal of which copper is a component material of chief value, not specially provided for in this act,
one cent per pound. (186*b*)

193 Regulus of copper and
black or coarse copper, and
copper cement,.....one cent per pound on each pound of fine copper contained therein. (186*b*)

194 Copper in plates, bars, ingots, Chili or other pigs, and
in other forms, not manufactured, not specially provided for in this act,.....one and one-fourth cents per pound (186 *c*)

195 Copper in rolled plates, called brazier's copper,
sheets, rods, pipes, and copper bottoms, (186*d*)
also sheathing or yellow metal of which copper is the component material of chief value, and
not composed wholly or in part of iron ungalvanized,
thirty-five per centum ad valorem (194)

GOLD AND SILVER:

196 Bullions and metal thread of gold, silver, or other metals, not specially provided for in this act,.....thirty per centum ad valorem (401)

197 Gold leaf,.....two dollars per package of five hundred leaves. (200)

198 Silver-leaf,...seventy-five cents per package of five hundred leaves. (212)

LEAD:

199 Lead ore and lead dross,.....one and one-half cents per pound: (188)
Provided, That silver ore and all other ores containing lead shall pay a duty of.....one and one-half cents per pound on the lead contained therein, according to sample and assay at the port of entry.

200 Lead in pigs* and bars,
molten and old refuse lead run into blocks and bars, and
old scrap-lead fit only to be remanufactured,
two cents per pound. (189)

201 Lead in sheets, pipes, shot, glaziers' lead, and lead wire,
two and one-half cents per pound. (190)

202 *a* Metallic mineral substances in a crude state and
metals unwrought, not specially provided for in this act,
twenty per centum ad valorem.
b mica, ...thirty-five per centum ad valorem. (215)

NICKEL:

203 Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, ...ten cents per pound. (192)

204 Pens, metallic, except gold pens, ...twelve cents per gross. (208)

205 Pen-holder tips, pen-holders or parts thereof, and
gold pens,.....thirty per centum ad valorem. (208 *b*)

206 Pins, metallic, solid-head or other, including
hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins,
thirty per centum ad valorem. (209)

207 Quicksilver,.....ten cents per pound. (211)
the flasks, bottles or other vessels
in which quicksilver is imported

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* For rulings as to base bullion and mixed ores see S. S. 2507 and 7543.

shall be subject to the
same rate of duty
as they would be subjected to if imported empty.

208 *a* Type-metal,.....one and one-half cents per pound
for the lead contained therein;

b new types, ...twenty-five per centum ad valorem.

209 Tin: On and after July first, eighteen hundred and ninety-three, there shall be imposed and paid upon
cassiterite or black oxide of tin, and upon
bar, block and pig tin a duty of.....four cents per pound:
Provided, That unless it shall be made to appear to the satisfaction of the President of the United States
(who shall make known the fact by proclamation)
that the product of the mines of the United States shall have exceeded five thousand tons of cassiterite, and bar, block, and pig tin
in any one year prior to July first, eighteen hundred and ninety-five,
then all imported cassiterite, bar, block, and pig tin shall
after July first, eighteen hundred and ninety-five,
be admitted free of duty. (807)

WATCHES:

210 Chronometers,* box or ship's, and parts thereof,
ten per centum ad valorem. (413)

211 †Watches, parts of watches, watch cases, watch movements, and watch-glasses,
whether separately packed or otherwise,
twenty-five per centum ad valorem. (494)

ZINC OR SPELTER:

212 Zinc in blocks or pigs, ...one and three-fourths cents per pound. (193)

213 Zinc in sheets,‡ .....two and one-half cents per pound. (193)

214 Zinc, old and worn out, fit only to be remanufactured,
one and one-fourth cents per pound. (193)

215 Manufactures, articles, or wares,
not specially enumerated or provided for in this act,
composed wholly or in part
of iron,§ steel, lead, copper, nickel, pewter, zinc, gold,‖ silver, platinum, aluminum, or

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* A chronometer imported from England, and loaned to an outgoing vessel for hire, reimported on the sale of the vessel, is not entitled to free entry. (November 13, 1863. D. & T., N. Y.)

Chronometer boxes, imported empty and separate from the chronometers, being no part thereof, subject to duty separately, as manufactures of rosewood or mahogany. (August 3, 1858, N. Y.)

† Articles of spring steel requiring further manufacture to make them "watch springs" are not "parts of watches;" but must be classified as "manufactures of steel not otherwise provided for" (December 4, 1868, New York). But see the distinction made between "*finished*" and "*unfinished parts.*" (October 26, 1857, New York.)

"Watch movements" were classified as "*watches*" under the act of 1857—not as "watch materials" or "unfinished parts of watches." (October 26, 1857, New York.)

But "watch hands" and "chain hooks" were classified as "watch materials and unfinished parts of watches" under the same act. (October 26, 1867, Boston.)

‡ "Sheet zinc purchased in the foreign country in a damaged condition, and in the original packages in which it was placed when manufactured, cannot be classified as a 'metal unmanufactured, not otherwise provided for,' but is liable to the duty specially imposed by law on sheet zinc (November 11, 1870. Bost. Syn. Ser., 752.)

§ Iron packages or casks containing caustic soda, used by the importers as the most suitable description of packages for caustic soda, and classified by the collector as manufactures of iron (n. o., p. f.), were held to be entitled to entry at the same rate of duty (then ad valorem) as imposed on the caustic soda. (January 28, 1861. Philadelphia.)

A telegraph cable is not a non-enumerated article; it is liable under the acts of 1861 and 1862 to a duty of 35 per cent. (U. S. *vs.* U. S. Telegraph Co., 7 Int. Rev. Rec., p. 141.)

‖ Studs, bracelets, and watch-chains of gold, and watch-chains of silver, held by Department to be jewelry; and classified as such, and not as manufactures of gold or silver, "in view of the well-established and accepted commercial meaning of the term," viz., "personal ornaments in gold silver, and precious stones." (Nov. 20, 1869. San Fran.)

215 any other metal, and
whether partly or wholly manufactured,
forty-five per centum ad valorem. (216)

Schedule D.—Wood and Manufactures of.

216 Timber, hewn and sawed, and
timber used for spars and in building wharves,
ten per centum ad valorem. (217)
217 Timber, squared or sided, not specially provided for in this act,
one-half of one cent per cubic foot. (218)
218 *a* Sawed boards, plank, deals, and other lumber of
hemlock, white wood, sycamore, white pine and basswood,
one dollar per thousand feet board measure;
b sawed lumber, not specially provided for in this act,
two dollars per thousand feet board measure:
c but when lumber of any sort is planed or finished,
in *addition* to the rates herein provided, there shall be levied and paid for each side so planed or finished,
fifty cents per thousand feet board measure;
d and if planed on one side and tongued and grooved,
one dollar per thousand feet board measure;
e and if planed on two sides, and tongued and grooved,
one dollar and fifty cents per thousand feet board measure; (219)
f and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing, and grooving:
g *Provided*, That in case any foreign country shall
impose an export duty upon pine, spruce, elm, or other logs,
or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country,
then the duty upon the sawed lumber herein provided for,
when imported from such country,
shall remain
the same as fixed by the law
in force prior to the passage of this act.
219 Cedar: That on and after March first, eighteen hundred and ninety-one,
paving posts, railroad ties, and telephone and telegraph poles of cedar,
shall be dutiable at .....twenty per centum ad valorem. (818)
220 *a* Sawed boards, plank, deals, and all forms of sawed
cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and
all other cabinet-woods not further manufactured than sawed,
fifteen per centum ad valorem;
b veneers of wood, and
wood, unmanufactured, not specially provided for in this act,
twenty per centum ad valorem. (219)
221 Pine clapboards,.....one dollar per one thousand. (227)
222 Spruce clapboards, ...one dollar and fifty cents per one thousand. (228)
223 Hubs for wheels,
posts,
last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks,
*and all like blocks or sticks,
rough-hewn or sawed only,.....twenty per centum ad valorem. (222)

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* See note to paragraph 230, post.

224 Laths,.....fifteen cents per one thousand pieces. (225)
225 Pickets and palings,.....ten per centum ad valorem. (224)
226 White pine shingles,.....twenty cents per one thousand;
all other,..... ...thirty cents per one thousand. (226)
227 *Staves of wood of all kinds,.....ten per centum ad valorem. (223)
228 Casks and barrels (empty),
sugar-box shooks, and
packing-boxes and packing-box shooks,
of wood,
not specially provided for in this act,
thirty per centum ad valorem. (231)
229 Chair cane, or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape,
ten per centum ad valorem. (233)
230 House or cabinet furniture, of wood,
wholly or partly finished,
manufactures of wood,† or of which wood is the component material of chief value, not specially provided for in this act,
thirty-five per centum ad valorem. (229, 230)

Schedule E.—Sugar.

231 That on and after July first, eighteen hundred and ninety-one,
and until July first, nineteen hundred and five,
there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes,
to the producer of sugar
testing not less than ninety degrees by the polariscope,
from beets, sorghum, or sugar-cane grown within the United States,
or from maple sap produced within the United States,
a bounty of.....two cents per pound;
and upon such sugar testing less than ninety degrees, by the polariscope,
and not less than eighty degrees,
a bounty of.....one and three-fourths cents per pound,
under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.
232 The producer of said sugar to be entitled to said bounty
shall have first filed
prior to July first of each year
with the Commissioner of Internal Revenue
a notice of the place of production,

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* "Barrel staves," when shaved, grooved, and fitted for setting up into barrels, are commercially known as "shooks," and liable to duty as "manufactured wood," under decision of May 15, 1868. (Feb. 16, 1870. Oswego.)

† Pine headings from New Brunswick unmanufactured in whole except by saws, and a hole formed by a bit for the purpose of inserting a dowel to hold the small pieces of which the head is composed, were held to be subject to the duty of 35 per centum as "manufactures of wood." (June 2, 1863. Portland.)

Fancy boxes, made of common wood and veneered with rosewood or ebony, invoiced as rosewood boxes and ebony boxes, and known in trade by those names, fell within schedule "B" of the Tariff Act of 1846, and were subject to duty as "manufactures of ebony, rosewood," etc. (Tr. Reg., p. 592.) See also Sill *vs.* Lawrence, 1 Bl. C. C., 605.

Under the Reciprocity Treaty of 1854, articles of wood manufactured in whole or in part by planing, shaving, turning, splitting, riving, or by any process other than rough hewing or sawing, were subject to duty of 35 per cent. ad valorem. (Jan. 28, 1863. Portland.)

232 with a general description of the machinery and methods to be employed by him,
with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year,
including the number of maple trees to be tapped,
and an application for a license, to so produce,
to be accompanied by a bond in a penalty,
and with sureties to be approved by the Commissioner of Internal Revenue,
conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

233 The Commissioner of Internal Revenue,
upon receiving the application and bond hereinbefore provided for,
shall issue to the applicant a license
to produce sugar from sorghum, beets, or sugar-cane
grown within the United States,
or from maple sap produced within the United States
at the place
and with the machinery
and by the methods
described in the application;
but said license shall not extend beyond one year from the date thereof.

234 No bounty shall be paid to any person engaged in refining
sugars which have been imported into the United States,
or produced in the United States upon which the bounty herein provided for has already been paid or applied for,
nor to any person unless he shall have first been licensed as herein provided,
and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States,
or from maple sap produced within the United States.
The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time
make all needful rules and regulations for the manufacture of sugar
from sorghum, beets, or sugar-cane grown within the United States,
or from maple sap produced within the United States,
and shall, under the direction of the Secretary of the Treasury,
exercise supervision and inspection of the manufacture thereof.

235 And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasurer of the United States for such sums as shall be necessary, which sums
shall be certified to him by the Commissioner of Internal Revenue,
by whom the bounties shall be disbursed,
and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year
upon any quantity of sugar less than five hundred pounds.

236 That any person who shall knowingly refine or aid in the refining of sugar imported into the United States
or upon which the bounty herein provided for has already been paid or applied for,
at the place described in the license issued by the Commissioner of Internal Revenue,
and any person not entitled to the bounty herein provided for, who shall apply for or receive the same,
shall be guilty of a misdemeanor,

and, upon conviction thereof,
shall pay a fine not exceeding five thousand dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.

237 *a* All sugars* above number sixteen Dutch standard in color shall pay a duty of.....five-tenths of one cent per pound:

b Provided, That all such sugars above number sixteen Dutch standard in color shall pay.....one-tenth of one cent per pound in *addition* to the rate herein provided for,
when exported from, or the product of any country
when and so long as such country pays or shall hereafter pay, directly or indirectly,
a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength;
and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect:

c And provided further, That all machinery purchased abroad and erected in a beet-sugar factory and used in the production of raw sugar
in the United States from beets produced therein
shall be admitted duty free
until the first day of July, eighteen hundred and ninety-two:

d Provided, That any duty collected on any of the above described machinery purchased abroad and imported into the United States for the uses above indicated since January† first, eighteen hundred and ninety, shall be refunded. (235 to 240)

238 Sugar candy and
all confectionery,† including chocolate confectionery, made wholly or in part of sugar,
valued at twelve cents or less per pound, and
on sugars after being refined,
when tinctured, colored, or in any way adulterated,
five cents per pound. (242, 243)

239 All other confectionery,‡ including chocolate confectionery,
not specially provided for in this act,
fifty per centum ad valorem. (244)

240 Glucose, or grape sugar,.....three-fourths of one cent per pound. (21)

241 *a* That the provisions of this act
providing terms for the admission of imported sugars and molasses
and for the payment of a bounty on sugars of domestic production
shall take effect on the first day of April, eighteen hundred and ninety-one:

b Provided, That on and after the first day of March, eighteen hundred and ninety-one,
and prior to the first day of April, eighteen hundred and ninety-one,
sugars not exceeding number sixteen Dutch standard in color
may be refined in bond without payment of duty,
and such refined sugars may be transported in bond
and stored in bonded warehouse
at such points of destination as are provided in existing laws relating

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* The weights of sugars imported in casks or boxes should be marked distinctly, as soon as the same are weighed by the United States weighers, by cutting with a scoring-iron on the head of the cask or cover of the box the gross weight of the package. (Feb. 2, 1871, N. Y.)

† Jamary in the act as passed.

‡ Fruit preserved in sugar, and fancifully arranged in glacé style, and attractive in form, held to be confectionery. (February 27, 1865. H. M., N. Y.)

241 *b* to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

Schedule F.—Tobacco and Manufactures of.

242 Leaf tobacco suitable for cigar-wrappers,
a if not stemmed,.....two dollars per pound;
b if stemmed,.....two dollars and seventy-five cents per pound:
c Provided, That if any portion of any tobacco
imported in any bale, box, or package, or in bulk
shall be suitable for cigar-wrappers,
the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable;
d if not stemmed, at.....two dollars per pound;
e if stemmed, at.....two dollars and seventy-five cents per pound. (246)

243 All other tobacco in leaf,
unmanufactured and not stemmed,.....thirty-five cents per pound;
if stemmed,.....fifty cents per pound. (247)

244 Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act,.....forty cents per pound. (249)

245 Snuff and snuff-flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions,
fifty cents per pound. (250)

246 Cigars,* cigarettes, and cheroots of all kinds,
four dollars and fifty cents per pound and twenty-five per centum ad valorem: and
paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars. (245)

Schedule G.—Agricultural Products and Provisions.

Animals, Live:

247 *a* Horses and mules,.....thirty dollars per head:
b Provided, That horses valued at one hundred and fifty dollars and over shall pay a duty of.....thirty per centum ad valorem. (252)

248 *a* Cattle, more than one year old,.....ten dollars per head;
b one year old or less,.....two dollars per head. (252)

249 Hogs,.....one dollar and fifty cents per head. (252)

250 *a* Sheep, one year old or more.....one dollar and fifty cents per head;
b less than one year old,.....seventy-five cents per head. (252)

251 All other live animals, not specially provided for in this act,
twenty per centum ad valorem. (252)

Breadstuffs and Farinaceous Substances.

252 Barley.....thirty cents per bushel of forty-eight pounds. (261)

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* The practice at some of the ports for weighers, in returning the weight of imported cigars, to make an allowance for a supposed increase of weight, caused, as alleged, by the cigars contracting dampness or moisture during the voyage of importation, is contrary to the regulations of the Department (see Articles 601 and 1461 Regs.), and must be at once discontinued. The actual weight of imported cigars, as well as that of other merchandise, the duties upon which are determined by weight, must be returned.

Should importers be of opinion that the alleged increase of weight constitutes a damage, application should be made to collectors for an allowance therefor, as in other cases. (Circular, June 22, 1871.)

Upon an invoice of Havana cigars, purchased at Montreal, and imported into the United States, it was held that the dutiable value proper to be assessed was the actual market value, or wholesale price at Montreal, selected as the principal market of the country from which the cigars were imported into the United States. (March 2, 1866. W. & W.)

253 Barley-malt,.....forty-five cents per bushel of thirty-four pounds. (262)
254 Barley, pearled, patent, or hulled,.....two cents per pound. (261)
255 Buckwheat,.....fifteen cents per bushel of forty-eight pounds. (837*a*)
256 Corn or maize,.....fifteen cents per bushel of fifty-six pounds. (263)
257 Corn meal,.....twenty cents per bushel of forty-eight pounds. (265)
258 Macaroni, vermicelli, and all similar preparations,
two cents per pound. (735)
259 Oats,.....fifteen cents per bushel. (264)
260 Oatmeal,.....one cent per pound. (266)
261 Rice,
a cleaned,.....two cents per pound; (270)
b uncleaned rice,.....one and one-quarter cents per pound. (270)
c paddy,.....three-quarters of one cent per pound; (271)
d rice-flour, rice-meal, and
rice, broken, which will pass through a sieve known commercially as number twelve wire sieve,...one-fourth of one cent per pound. (272)
262 Rye,.....ten cents per bushel. (260)
263 Rye-flour,.....one-half of one cent per pound. (267)
264 Wheat,.....twenty-five cents per bushel. (259)
265 Wheat-flour,.....twenty-five per centum ad valorem. (268)

DAIRY PRODUCTS:

266 Butter, and substitutes therefor,.....six cents per pound. (257)
267 Cheese,.....six cents per pound. (256)
268 Milk, fresh,.....five cents per gallon. (837 *a*)
269 *a* Milk, preserved or condensed, including weight of packages,
three cents per pound; (276)
b sugar of milk,.....eight cents per pound. (797)

FARM AND FIELD PRODUCTS:

270 Beans,.....forty cents per bushel of sixty pounds. (286)
271 Beans,
pease, and
mushrooms,
prepared or preserved, in tins, jars, bottles, or otherwise,
forty per centum ad valorem. (287)
272 Broom-corn,.....eight dollars per ton. (837 *a*)
273 Cabbages,.....three cents each. (286)
274 Cider,.....five cents per gallon. (301)
275 Eggs,.....five cents per dozen. (690)
276 Eggs, yolk of,.....twenty-five per centum ad valorem. (837 *b*)
277 Hay,.....four dollars per ton. (273)
278 Honey,.....twenty cents per gallon. (274)
279 Hops,.....fifteen cents per pound. (275)
280 Onions,.....forty cents per bushel. (286)
281 *a* Pease, green,
in bulk or in barrels, sacks, or similar packages,
forty cents per bushel of sixty pounds. (286)
b pease, dried.....twenty cents per bushel; (286)
c split pease,.....fifty cents per bushel of sixty pounds; (837 *b*)
d pease in cartons, papers, or other small packages,
one cent per pound. (286)
282 Plants,
trees,
shrubs, and
vines of all kinds,

282 commonly known as nursery stock,
not specially provided for in this act,
twenty per centum ad valorem. (760)
283 Potatoes,.....twenty-five cents per bushel of sixty pounds. (285)

SEEDS:
284 Castor beans or seeds,*.....fifty cents per bushel of fifty pounds. (16)
285 Flaxseed or linseed, † (466)
poppy seed and
other oil seeds, not specially provided for in this act,
thirty cents per bushel of fifty-six pounds; (452)
but no drawback shall be allowed on oil-cake made from imported seed. (466)
286 Garden seeds,
agricultural seeds and
other seeds, not specially provided for in this act,
twenty per centum ad valorem. (465)
287 Vegetables of all kinds, prepared or preserved, including
pickles ‡ and
sauces of all kinds,
not specially provided for in this act,
forty-five per centum ad valorem. (284, 287)
288 Vegetables in their natural state,
not specially provided for in this act,
twenty five per centum ad valorem. (286)
289 Straw,.....thirty per centum ad valorem. (796)
290 Teazles,..... .....thirty per centum ad valorem. (803)

FISH:
291 Anchovies and sardines, packed in oil or otherwise,
a in tin boxes measuring not more than
five inches long, four inches wide and three and one-half inches deep,
ten cents per whole box;
b in half-boxes, measuring not more than
five inches long, four inches wide and one and five-eighths inches deep,.....five cents each;
c in quarter-boxes, measuring not more than
four and three-fourths inches long, three and one-half inches wide and one and one-fourth inches deep,...two and one-half cents each
d when imported in any other form,...forty per centum ad valorem. (281)
292 Fish, pickled, in barrels or half barrels, and
mackerel or salmon, pickled or salted,
one cent per pound. (277, 279)
293 Fish, smoked, dried, salted, pickled,
frozen, packed in ice,
or otherwise prepared for preservation, and
fresh fish, not specially provided for in this act.
three-fourths of one cent per pound. (280)
294 *a* Herrings, pickled or salted,.....one-half of one cent per pound; (278)
b herrings, fresh,.....one-fourth of one cent per pound. (280)

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* If the beans are in the pod, an allowance may be made for the weight of the pods as *tare*. (S. S., 582.)

† Grain bags, imported from Canada, filled with flaxseed, reported by appraisers as a not *unusual* covering, are not liable to duty as bags. (April 10, 1868, Boston.)

‡ Haytian peppers, imported in salt and water, not to be used in that form as a "pickle," but for the preparation of pepper sauce, are not embraced in this classification. (October 30, 1857, N. Y.) So also, walnuts imported in salt and water. (September 30, 1858, Boston.)

295 Fish in cans or packages* made of tin or other material;
except anchovies and sardines and
fish packed in any other manner, not specially enumerated or provided for in this act,.....thirty per centum ad valorem. (280)
296 Cans or packages, made of tin or other metal,
containing shell-fish admitted free of duty,
a not exceeding one quart in contents, shall be subject to a duty of eight cents per dozen cans or packages;
b and when exceeding one quart, shall be subject to an *additional* duty of four cents per dozen for each additional half quart or fractional part thereof; (Heyl, edition of 1882, par. 2181.)
c *Provided*, That until June thirtieth, eighteen hundred and ninety-one, such cans or packages shall be admitted as now provided by law.

FRUITS AND NUTS:

Fruits:

297 Apples, green or ripe,.....twenty-five cents per bushel. (704)
298 Apples, dried, desiccated, evaporated, or
prepared in any manner, and
not otherwise provided for in this act,.....two cents per pound. (704)
299 *a* Grapes,
sixty cents per barrel of three cubic feet capacity or fractional part thereof; (299)
b plums, and prunes,..... ...two cents per pound. (294)
300 Figs,.....two and one-half cents per pound. (295)
301 Oranges,
lemons, and
limes,
a in packages of capacity of,
one and one-fourth cubic feet or less,.....thirteen cents per package;
b in packages of capacity
exceeding one and one-fourth cubic feet and
not exceeding two and one-half cubic feet,
twenty-five cents per package;
c in packages of capacity
exceeding two and one-half cubic feet and
not exceeding five cubic feet,.....fifty cents per package;
d in packages of capacity
exceeding five cubic feet,
for every additional cubic foot or fractional part thereof,.....ten cents;
e in bulk,.....one dollar and fifty cents per one thousand;
f and in *addition* thereto a duty of.....thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons or limes. (296, 297, 298, 299)
302 Raisins,.....two and one-half cents per pound. (300)
303 Comfits,
sweetmeats, and
fruits,
preserved in sugar, sirup, molasses, or spirits
not specially provided for in this act, and
jellies of all kinds,.....thirty-five per centum ad valorem. (302)

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* Salmon prepared by boiling, and spiced according to a recipe belonging to importers, and prepared for them exclusively, in 1868 was held to be *not* what is known in commerce as "preserved salmon," but to be properly classified as "prepared fish," at a duty of 35 per cent. under the laws then in force. (December 4, 1868, N. Y.)

304 Fruits preserved in their own juices,*
thirty per centum ad valorem. (301)
305 Orange-peel and lemon-peel, preserved or candied,
two cents per pound. (751)

Nuts:

306 *a* Almonds, not shelled,... .....five cents per pound;
b clear almonds, shelled,.....seven and one-half cents per pound. (303)
307 Filberts and walnuts of all kinds,
a not shelled,.....three cents per pound;
b shelled,.....six cents per pound. (303*b*)
308 Peanuts or ground beans,
a unshelled,.....one cent per pound;
b shelled,.....one and one-half cents per pound. (304)
309 Nuts of all kinds, shelled or unshelled, not specially provided for in this act,.....one and one-half cents per pound. (395)

Meat Products:

310 Bacon and hams,.....five cents per pound. (254)
311 Beef, mutton and pork,.....two cents per pound. (253)
312 Meats of all kinds, prepared or preserved, not specially provided for in this act, ...twenty-five per centum ad valorem. (283)
313 *a* Extract of meat, all not specially provided for in this act,
thirty-five cents per pound;
b fluid extract of meat,.....fifteen cents per pound;
c and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts. (255)
314 Lard, ...two cents per pound. (258)
315 *a* Poultry, live,.....three cents per pound; (653)
b dressed,.....five cents per pound. (837*a*)
316 *a* Tallow,.....one cent per pound; (489)
b wool grease, including that known commercially as degras or brown wool grease,.....one-half of one cent per pound.

Miscellaneous Products:

317 Chicory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this act,.....two cents per pound. (288)
318 Chocolate (other than chocolate confectionery and chocolate commercially known as sweetened chocolate).....two cents per pound. (291)
319 Cocoa, prepared or manufactured, not specially provided for in this act,
two cents per pound. (292)
320 Cocoa-butter, or cocoa-butterine,
three and one-half cents per pound. (92)
321 Dandelion-root and acorns prepared† and other articles used as coffee, or as substitutes for coffee, not specially provided for in this act,
one and one-half cents per pound. (290)

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* Fruits put with water in bottles, and the atmosphere expelled by the application of heat, are classified as fruit preserved in their own juice. (March 8, 1860, N. O.)

† "Powdered acorns" held by experts in 1863, to be the article enumerated in the clause corresponding to the above, then in force, but asserted by the importers to be intended or designed for medicinal purposes, were adjudged to be subject to a duty of 3 cents per pound under said clause. (Nov. 17, 1863, Baltimore.)

SALT:

322 *a* Salt in bags, sacks, barrels, or other packages
twelve cents per one hundred pounds;
b in bulk,.....eight cents per one hundred pounds:
c *Provided*, That imported salt
in bond may be used
in curing fish taken by vessels licensed to engage in the fisheries,
and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and
upon proof that the salt has been used for either of the purposes stated in this proviso,
the duties on the same shall be remitted:
d *Provided further*, That exporters of meats,
whether packed or smoked,
which have been cured in the United States with imported salt, shall,
upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe,
that such meats have been cured with imported salt,
have refunded to them from the Treasury
the duties paid on the salt so used in curing such exported meats,
in amounts not less than one hundred dollars. (483)

323 Starch, including all preparations,
from whatever substance produced, fit for use as starch,
two cents per pound. (269)

324 Dextrine,
burnt starch,
gum substitute, or
British gum,.....one and one-half cents per pound. (19)

325 Mustard, ground or preserved, in bottles or otherwise,
ten cents per pound. (306)

326 *a* Spices, ground or powdered, not specially provided for in this act,
four cents per pound; (96)
b cayenne pepper, ...two and one-half cents per pound, unground; (584)
c sage,..... .....three cents per pound. (636)

327 Vinegar,.....seven and one-half cents per gallon.
The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar. (289)

328 There shall be allowed on the imported
tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported,
either empty or
filled with domestic products,
a drawback equal to the duty paid on such tin-plate,
less one per centum of such duty,
which shall be retained for the use of the United States.

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

SPIRITS:

329 Brandy and other spirits,
manufactured or distilled from grain or other materials, and
not specially provided for in this act,
two dollars and fifty cents per proof gallon. (311)

330 *a* Each and every gauge or wine gallon of measurement* shall be counted as at least one proof gallon;

b and the standard for determining
the proof of brandy and other spirits or liquors,
of any kind imported
shall be the same as that which is defined in the laws relating to internal revenue;

c but any brandy or other spirituous liquors,
imported in casks of less capacity than fourteen gallons,
shall be forfeited to the United States: (311 *d*)

d *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of
the proof of wines, cordials, or other liquors,
by distillation or otherwise,
in case where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

331 On all compounds or preparations†
of which distilled spirits are a component part of chief value,
not specially provided for in this act, there shall be levied,
a duty not less than imposed upon distilled spirits. (313)

332 Cordials,‡
liquors,
arrack,
absinthe,
kirschwasser,
ratafia, and
other spirituous beverages or bitters of
all kinds containing spirits, and not specially provided for in this act,
two dollars and fifty cents per proof gallon; (313)

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* In a letter to the collector at Baltimore, dated February 24, 1871, the Department authorized the adoption of the "practice of stating in entries of distilled spirits the actual number of wine gallons, with the duty assessed thereon, according to the number of degrees proof, at four cents a degree of each gallon, instead of stating the number of proof gallons at two dollars per gallon."

But see circular of May 15, 1871, in which the Department directs that in future entries the notation of the proof of spirituous liquors shall conform to the scale of Tagliabue's hydrometer, as corrected and explained in his manual, placing proof spirits at one hundred degrees, instead of at fifty degrees according to Tralle. Under this rule the duty would of course be two cents a degree instead of four cents. (See also Oct. 23, 1871. Balt. S. S., 941.)

The following instructions, in reference to the branding or marking of imported distilled spirits in casks, are hereby issued for the future guidance of officers of the customs, and will be held by them to supersede all former regulations on the same subject, so far as they conflict therewith:

1st. Upon the landing of distilled spirits in *casks* upon the wharf, and the due examination thereof by the gauger, each cask shall be marked by him, or under his supervision, so as to show the name of the port, date of importation, rate of proof, and number of gallons contained therein.

2d. A record of these facts shall be made by the gauger who marks the casks, in a book to be furnished him by the surveyor, or other supervising officer, for that purpose. The records to be made at the time of marking, and the books, when full, to be placed on file at the custom-house, for reference whenever necessary. (Circular, April 30, 1872. S. S., 1112.)

† Of a "compound or preparation containing of alcohol 90 per centum, and 10 per centum of castor oil and of alkanet root," the Department, prior to the passage of the above act, held that "it is an unenumerated article, and by virtue of the 20th section of the Act of August, 1842, it must pay duty according to the highest rate to which any of its component parts are liable;" and affirmed "the decision of the collector in assessing duty on the said article at the rate of two and a half dollars per gallon for fifty degrees, and five cents for each additional degree, being the rates to which alcohol was liable." (June 18, 1866. A. C. B.)

A "medical tincture" so called, which was found to be an alcoholic compound, of which alcohol formed the principal ingredient, was held to have been properly assessed at the rate of two and a half dollars per gallon of fifty degrees proof, and five cents for each degree above fifty. (February 2, 1867. S. & L.)

‡ Cordials, if they are compounds or preparations of which distilled spirits are a component part of chief value, will be liable to forfeiture if imported in casks or packages of less capacity than 30 gallons. (September 4, 1866. A. W.)

333 *a* No lower rate or amount of duty
shall be levied, collected, and paid
on brandy, spirits, and other spirituous beverages
than that fixed by law for the description of first proof;
b but it shall be increased in proportion,
for any greater strength than the strength of first proof, and
c all imitations of brandy or spirits or wines
imported by any names whatever
shall be subject to the
highest rate of duty provided for the genuine articles respectively intended to be represented, and
in no case less than.....one dollar and fifty cents per gallon. (314)

334 Bay-rum or bay-water, whether distilled or compounded,
of first proof, and in proportion for any greater strength than first proof,.....one dollar and fifty cents per gallon. (315)

WINES:

335 Champagne* and all other sparkling wines, *in bottles*
a containing each not more than one quart and more than one pint,
eight dollars per dozen;
b containing not more than one pint each and more than one-half pint,
four dollars per dozen;
c containing one-half pint each or less,.....two dollars per dozen;
d in bottles or other vessels containing more than one quart each, *in addition* to eight dollars per dozen bottles,
on the quantity in excess of one quart,
at the rate of two dollars and fifty cents per gallon. (307)

336 Still wines,
including ginger wine or ginger cordial, and
vermuth,
a in casks, ...fifty cents per gallon;
b in bottles or jugs, per case of,
one dozen bottles or jugs, containing each not more than one quart and more than one pint, or
twenty-four bottles or jugs containing each not more than one pint,
one dollar and sixty cents per case;
c and any excess† beyond these quantities found in such bottles or jugs,
shall be subject to a duty of
five cents per pint or fractional part thereof,
d but no separate or additional duty shall be assessed on the bottles or jugs: (308, 309, 313)
e *Provided*, That any wines, ginger-cordial, or vermuth imported
containing more than twenty-four per centum of alcohol
shall be forfeited to the United States; (308)
f *And provided further*, That there shall be no constructive or other allow-

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* The importation of wines together with assorted spirituous liquors, or of an assortment of spirituous liquors in a case or package, is not prohibited by section 21 of the Act of July 14, 1870, provided the package contain not less than one dozen bottles of liquor. (Feb. 15, 1871. Port Huron.)

Wines not in bottles could, under the act of July 28, 1866, be imported in packages of any capacity whatever. (September 4, 1866, D. & Sons; also January 21, 1867, P. H.'s Nephews.)

† See instructions of Department to collector at Wilmington, N. C., in regard to estimation, by gallons, of quantity contained in a dozen bottles. (Jan. 19, 1867. See also Jan. 18, 1860, Syn. Series, 336.)

For rules as to duty on sour ale or beer see May 3, 1869, Cape Vincent (Syn. Series, 1869, p. 21), where it was held that sour ale or beer is to be classified as ale or beer, (however inferior), so long as it retains its identity and has not become what is commonly *known* and *used* as vinegar. If it becomes sour on the voyage of importation, its classification is not changed. (Ibid.)

336 *f* ance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. (308)
g Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs,
shall be packed in packages containing not less than one dozen bottles or jugs in each package; and
h all such bottles or jugs shall pay an *additional* duty of
three cents for each bottle or jug,
unless specially provided for in this act; (310)
337 *a* Ale, porter, and beer, in bottles or jugs,.....forty cents per gallon,
b but no separate or additional duty shall be assessed on the bottles or jugs;
c otherwise than in bottles or jugs,.....twenty cents per gallon. (316)
338 Malt extract, fluid,
a in casks,.....twenty cents per gallon;
b in bottles or jugs,.. .....forty cents per gallon;
c solid or condensed, ...forty per centum ad valorem.
339 Cherry juice and
prune juice, or prune wine, and
other fruit juice, not specially provided for in this act,
a containing not more than eighteen per centum of alcohol,
sixty cents per gallon;
b if containing more than eighteen per centum of alcohol,
two dollars and fifty cents per proof gallon.
340 Ginger-ale,
ginger-beer, (317)
lemonade,
soda-water, and
other similar waters,
in plain, green or colored molded or pressed glass bottles,
a containing each not more than three-fourths of a pint,
thirteen cents per dozen;
b containing more than three-fourths of a pint each and not more than one and one half pints,.....twenty-six cents per dozen;
c but no separate or additional duty shall be assessed on the bottles; (317)
d if imported otherwise than in plain green or colored molded or pressed glass bottles, or
in such bottles containing more than one and one half pints each,
fifty cents per gallon.
e and in *addition* thereto,
duty shall be collected on the bottles, or other coverings,
at the rates which would be chargeable thereon if imported empty.
341 All mineral waters,* (622) and
all imitations of natural mineral waters, and
all artificial mineral waters
not specially provided for in this act, (38)
in green or colored glass bottles,
a containing not more than one pint,.....sixteen cents per dozen bottles.
b If containing more than one pint and not more than one quart,
twenty-five cents per dozen bottles.
c But no separate duty shall be assessed upon the bottles.
d If imported otherwise than in plain green or colored glass bottles,
or if imported in such bottles containing more than one quart,
twenty cents per gallon, and

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* See post., 650.

e in *addition* thereto
duty shall be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.

Schedule I.—Cotton Manufactures.*

342 Cotton thread,
yarn,
warps, or warp-yarn,
whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together,
whether on beams or in bundles, skeins, or cops,
or in any other form, except spool-thread of cotton, hereinafter provided for, (318)
a valued at not exceeding twenty-five cents per pound,
ten cents per pound;
b valued at over twenty-five cents per pound and not exceeding forty cents per pound,..... ....eighteen cents per pound;
c valued at over forty cents per pound and not exceeding fifty cents per pound,.....twenty-three cents per pound;
d valued at over fifty cents per pound and not exceeding sixty cents per pound,.....twenty-eight cents per pound;
e valued at over sixty cents per pound and not exceeding seventy cents per pound,.....thirty-three cents per pound;
f valued at over seventy cents per pound and not exceeding eighty cents per pound,.....thirty-eight cents per pound;
g valued at over eighty cents per pound and not exceeding one dollar per pound,.....forty-eight cents per pound;
h valued at over one dollar per pound, fifty per centum ad valorem. (318)

343 Spool-thread of cotton,†
a containing on each spool not exceeding one hundred yards of thread,
seven cents per dozen;
b exceeding one hundred yards on each spool,
for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards,
seven cents per dozen spools. (326)

344 ‡Cotton cloth
a not bleached, dyed, colored, stained, painted, or printed, and
not exceeding fifty threads,
to the square inch, counting the warp and filling,
two cents per square yard;
b if bleached,..... .....two and one-half cents per square yard;
c if dyed, colored, stained, painted, or printed,
four cents per square yard. (319)

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* This word is "Manufacturers" in the law.

† In the case of an importation of four hundred and seventy-eight tin boxes containing spool cotton, it was found that the spool cotton had been purchased by the dozen spools and not by the box, and afterwards put into the boxes by the purchaser at his own expense to prevent damage on the voyage. Held, "that the boxes do not enter into the market value or form part of the wholesale price of the spool cotton at the period of exportation." (March 29, 1866, New York.)

‡ "The terms of the law imposing duty according to the count of the threads should be held to apply in all cases where such count can be ascertained by means of the 'glass' commonly used for such purpose, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser according to the number of threads to the square inch." (January 3, 1866. B. L. Ludington, U. S. App'r, N. Y.)

"Cotton towels, bleached and having colored stripes at either end, intended as an ornament or finish, are properly assessed with the additional duty provided for articles of cotton, 'if printed, painted, colored or stained.'" (March 5, 1862, N. Y.)

345 Cotton cloth
a not bleached, dyed, colored, stained, painted, or printed,
exceeding fifty and not exceeding one hundred threads
to the square inch, counting the warp and filling,
two and one-fourth cents per square yard;
b if bleached,.....three cents per square yard;
c if dyed, colored, stained, painted, or printed, four cents per square yard;
Provided, That on all cotton cloth
not exceeding one hundred threads
to the square inch, counting the warp and filling,
d not bleached, dyed, colored, stained, painted, or printed,
valued at over six and one-half cents per square yard;
e bleached, valued at over nine cents per square yard; and
f dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard,
there shall be levied, collected, and paid a duty of
thirty-five per centum ad valorem. (319)

346 Cotton cloth,
a not bleached, dyed, colored, stained, painted, or printed,
exceeding one hundred and not exceeding one hundred and fifty threads
to the square inch, counting the warp and filling, (320)
three cents per square yard;
b if bleached,.....four cents per square yard;
c if dyed, colored, stained, painted, or printed, five cents per square yard:
Provided, That on all cotton cloth
exceeding one hundred and not exceeding one hundred and fifty threads
to the square inch, counting the warp and filling,
d not bleached, dyed, colored, stained, painted, or printed,
valued at over seven and one-half cents per square yard;
e bleached, valued at over ten cents per square yard;
f dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard,
there shall be levied, collected, and paid a duty of
forty per centum ad valorem. (320)

347 Cotton cloth,
a not bleached, dyed, colored, stained, painted, or printed,
exceeding one hundred and fifty and not exceeding two hundred threads
to the square inch, counting the warp and filling, (320)
three and a half cents per square yard;
b if bleached,.....four and one-half cents per square yard;
c if dyed, colored, stained, painted, or printed,
five and one-half cents per square yard:
Provided, That on all cotton cloth
exceeding one hundred and fifty and not exceeding two hundred threads
to the square inch, counting the warp and filling,
d not bleached, dyed, colored, stained, painted, or printed,
valued at over eight cents per square yard;
e bleached, valued at over ten cents per square yard;
f dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard,
there shall be levied, collected, and paid a duty of
forty-five per centum ad valorem. (320)

348 Cotton cloth,
a not bleached, dyed, colored, stained, painted, or printed,
exceeding two hundred threads
to the square inch, counting the warp and filling, (321)
four and one-half cents per square yard;

b if bleached,.....five and one-half cents per square yard;
c if dyed, colored, stained, painted, or printed,
six and three-fourths cents per square yard:
Provided, That on all such cotton cloths
d not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard;
e bleached, value at over twelve cents per square yard; and
f dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard,
there shall be levied, collected, and paid a duty of
forty-five per centum ad valorem: (321)
g *Provided further*, That on cotton cloth,
bleached, dyed, colored, stained, painted or printed,
containing an admixture of silk, and not otherwise provided for,
there shall be levied, collected, and paid a duty of
ten cents per square yard, and
in addition thereto thirty-five per centum ad valorem. (823)

349 Clothing ready made, and
articles of wearing apparel of every description,
handkerchiefs, and
neckties or neck wear,
composed of cotton
or other vegetable fiber,
or of which cotton or other vegetable fiber is the component material of chief value,
made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer,
a all of the foregoing not specially provided for in this act,
fifty per centum ad valorem
b *Provided*, That all such clothing ready made and
articles of wearing apparel having
India rubber as a component material
(not including gloves, or elastic articles that are specially provided for in this act),
shall be subject to a duty of
fifty cents per pound, and
in *addition* thereto fifty per centum ad valorem. (324 *a*)

350 Plushes,
velvets,
velveteens,
corduroys, and
all pile fabrics
composed of cotton
or other vegetable fiber,
a not bleached, dyed, colored, stained, painted, or printed,
ten cents per square yard and twenty per centum ad valorem;
b on all such goods if bleached,
twelve cents per square yard and twenty per centum ad valorem;
c if dyed, colored, stained, painted, or printed,
fourteen cents per square yard and twenty per centum ad valorem;
d but none of the foregoing articles in this paragraph shall pay a less rate of duty than.....forty per centum ad valorem. (325)

351 Chenille curtains, table covers, and all goods
manufactured of cotton chenille,
or of which cotton chenille forms the component material of chief value,
sixty per centum ad valorem. (324)

352 Stockings,
hose and half-hose,
made on knitting machines or frames,
composed of cotton
or other vegetable fiber,
and not otherwise specially provided for in this act, and
shirts and drawers composed of cotton,
valued at not more than one dollar and fifty cents per dozen,
thirty-five per centum ad valorem. (322)

353 Stockings,
hose, and half-hose,
selvedged, fashioned, narrowed, or shaped wholly or in part
by knitting machines or frames,
or knit by hand,
including such as are commercially known as seamless stockings, hose or half-hose,
all of the above composed of cotton or other vegetable fiber,
finished or unfinished,
a valued at not more than sixty cents per dozen pairs,
twenty cents per dozen pairs, and in *addition* thereto
twenty per centum ad valorem;
b valued at more than sixty cents per dozen pairs and not more than two dollars per dozen pairs,
fifty cents per dozen pairs, and in *addition* thereto
thirty per centum ad valorem;
c valued at more than two dollars per dozen pairs, and not more than four dollars per dozen pairs,
seventy-five cents per dozen pairs, and in *addition* thereto
forty per centum ad valorem;
d valued at more than four dollars per dozen pairs,
one dollar per dozen pairs, and in *addition* thereto
forty per centum ad valorem; and
all shirts and drawers,
composed of cotton or other vegetable fiber,
e valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen,
one dollar per dozen, and in *addition* thereto
thirty-five per centum ad valorem;
f valued at more than three dollars per dozen, and not more than five dollars per dozen,
one dollar and twenty-five cents per dozen, and in *addition* thereto, forty per centum ad valorem;
g valued at more than five dollars per dozen, and not more than seven dollars per dozen,
one dollar and fifty cents per dozen, and in *addition* thereto
forty per centum ad valorem;
h valued at more than seven dollars per dozen,
two dollars per dozen, and in *addition* thereto
forty per centum ad valorem. (323)

354 *a* Cotton cords,
braids,
boot, shoe, and corset lacings,.....thirty-five cents per pound;
b cotton gimps,
galloons,
webbing,
goring,

suspenders, and
braces,
any of the foregoing which are elastic or non-elastic,
forty per centum ad valorem;
c *Provided,* that none of the articles included in this paragraph shall pay a less rate of duty than... .....forty per centum ad valorem. (324)
355 Cotton damask, in the piece or otherwise, and
all manufactures of cotton not specially provided for in this act,
forty per centum ad valorem. (325)

Schedule J.—Flax, Hemp, and Jute, and Manufactures of.

356 Flax straw,..... .....five dollars per ton. (327)
357 Flax, not hackled or dressed,.....one cent per pound. (328)
358 Flax, hackled, known as "dressed line,".....three cents per pound. (329)
359 Tow, of flax or hemp,.....one-half of one cent per pound. (330)
360 Hemp,.....twenty-five dollars per ton;
hemp, hackled, known as line of hemp,.....fifty dollars per ton. (331)
361 Yarn,* made of jute,.....thirty-five per centum ad valorem. (335)
362 *a* Cables,
cordage,† and
twine‡ (except binding twine**),
composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn,.....one and one-half cents per pound;
b all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn,
seven-tenths of one cent per pound;
c cables and cordage made of hemp,...two and one-half cents per pound;
d tarred cables and cordage,.....three cents per pound. (344, 345, 346)
363 Hemp and jute carpets and carpetings,...six cents per square yard. (377)
364 Burlaps, not exceeding sixty inches in width,
of flax, jute, or hemp,
or of which flax, jute or hemp,
or either of them, shall be the component material of chief value
(except such as may be suitable for bagging for cotton),
one and five-eighths cents per pound. (338)
365 Bags for grain made of burlaps,.....two cents per pound. (342)
366 Bagging§ for cotton,
gunny cloth,‖

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* "*Yarn* is a single thread, more or less twisted, and used for warp or weft in manufacture, when, by the packing of the loom, it is held together without much twisting, and answers, too, a better purpose than twine."

† The term "cordage," as used in the tariff, being considered only applicable to ropes used in the rigging of vessels, "common bale rope for baling cotton," not used for that purpose, nor commonly known as "cordage," is entitled to entry as a manufacture of hemp. (Tr. Reg., p. 563.)

‡ "*Twine* is a double and retwisted thread. Sometimes the manufacturer will designate a poor and slightly twisted twine as yarn, because not fit for the purposes for which twine is used, and only fit for the purposes for which yarn is used; *this, however, does not make it 'yarn.'*" (November 28, 1863, N. Y.)

§ "'Cotton bagging' is commercially known, and understood to apply exclusively to articles used and suitable for the *baling of cotton,* without reference to material; and this the phraseology of the law clearly indicates." (May 20, 1863, N. Y.)

"A duty on 'cotton bagging' can be levied only on articles known as such in commerce when the act imposing the duty was passed." (Curtis *v.* Martin, 3 How., 109; Bacon *v.* Bancroft, 1 Story, 341.)

‖ Gunny bags into which bags of rice were placed for greater security, and on landing were removed and sold without reference to the rice, possessed an independent value, and were held to be liable to duty under this clause. May 30, 1865. (W. P. C. & Co.) As to tare on gunny cloth, see letter of March 30, 1866, N. Y.

** As amended by act of February 18, 1891.

366 and all similar material suitable for covering cotton,
composed in whole or in part of hemp, flax, jute, or jute butts,
a valued at six cents or less per square yard,
one and six-tenths cents per square yard;
b valued at more than six cents per square yard,
one and eight-tenths cents per square yard. (343)

367 Flax gill-netting,
nets,
webs, and
seines,*
a when the thread or twine of which they are composed is made of yarn of a number not higher than twenty,
fifteen cents per pound, and thirty-five per centum ad valorem;
b when made of threads or twines, the yarn of which is finer than number twenty,
twenty cents per pound and in *addition* thereto
forty-five per centum ad valorem. (347)

368 Linen hydraulic hose,
made in whole or in part
of flax, hemp or jute,.....twenty cents per pound. (334)

369 Oil-cloth for floors, stamped, painted or printed, including
linoleum,
corticene,
cork-carpets,
figured or plain, and
all other oil-cloth (except silk oil-cloth), and
water-proof cloth not specially provided for in this act,
a valued at twenty-five cents or less per square yard,
forty per centum ad valorem;
b valued above twenty-five cents per square yard,
fifteen cents per square yard and thirty per centum ad valorem. (339)

370 Yarns * or threads composed
of flax or hemp, or of a mixture of either of these substances,
a valued at thirteen cents or less per pound,.....six cents per pound;
b valued at more than thirteen cents per pound,
forty-five per centum ad valorem. (335)

371 *a* All manufactures of flax or hemp,
or of which these substances,
or either of them, is the component material of chief value,
not specially provided for in this act,.....fifty per centum ad valorem:
b *Provided*, That until January first, eighteen hundred and ninety-four,
such manufactures of flax,
containing more than one hundred threads to the square inch, counting both warp and filling,
shall be subject to a duty of
thirty-five per centum ad valorem in lieu of the duty herein provided. (334, 336)

372 Collars and cuffs,
a composed entirely of cotton,
fifteen cents per dozen pieces and thirty-five per centum ad valorem; (324)
b composed in whole or in part of linen,
thirty cents per dozen pieces and forty per centum ad valorem; (334)

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* An importation claimed to be a seine, but destitute of the usual weights, sinkers and ropes, necessary to constitute a complete "seine" within the meaning of the law imposing duties on "seines," was adjudged to be liable to duty as a flax twine at 40 per cent. (June 2, 1866, G. C.)
† See note to 361.

c shirts, and
all articles of wearing apparel of every description, not specially provided for in this act,
composed wholly or in part of linen,
fifty-five per centum ad valorem. (324, 334)

373 Laces,
edgings,
embroideries,
insertings,
neck rufflings,
ruchings,
trimmings,
tuckings,
lace window-curtains, and
other similar tamboured articles,* and
articles embroidered* by hand or machinery,
embroidered and hem-stitched handkerchiefs, and
articles made wholly or in part of lace, rufflings, tuckings or ruchings,
a all of the above named articles, composed
of flax, jute, cotton, or other vegetable fiber,
or of which these substances,
or either of them,
or a mixture of any of them,
is the component material of chief value,
not specially provided for in this act,
sixty per centum ad valorem: (337)
b *Provided*, That articles of wearing apparel, and
textile fabrics,
when embroidered by hand or machinery, and
whether specially or otherwise provided for in this act,
shall not pay a less rate of duty
than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed.

374 All manufactures of jute, or other vegetable fiber,
except flax, hemp or cotton, or
of which jute or other vegetable fiber,
except flax, hemp or cotton,
is the component material of chief value,
not specially provided for in this act,
a valued at five cents per pound or less,.....two cents per pound;
b valued above five cents per pound, forty per centum ad valorem. (351)

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* Cotton velvet elaborately embroidered and cut in slips or patterns of the size and shape of slippers was held to be embraced in the embroidery clause under the act of 1857. (August 24, 1857, New York.)

"It has been the practice to classify under these sections (of the acts of 1861 and 1862), (commonly known as the embroidery clauses) such goods as are commercially known as 'embroideries,' and not manufactures of any material to which embroidery may be added." (April 20, 1865, New York.)

The term "embroidered or tamboured," as used in those sections, can only be properly and safely applied to those fabrics figured or ornamented by the employment of the needle, whether directed by the hand, or by machinery in the loom or frame; and consequently manufactures figured in the loom or machine which weaves the fabric, as the texture is formed, without the employment of the needle either by hand or by mechanical agency, are not, therefore, to be considered as comprehended in this classification and liable to duty as "embroidered or tamboured." (See Tr. Reg., p. 565.)

Schedule K.—Wool and Manufactures of Wool.

375 All wools,
hair of the camel, goat, alpaca, and other like animals
shall be divided for the purpose of fixing the duties to be charged thereon
into the three following classes: (352)*

376 Class one,
that is to say,
Merino, mestiza, mets, or metis wools, or
other wools of Merino blood,
immediate or remote,
Down clothing wools, and
wools of like character with any of the preceding,
including such as have been heretofore usually imported into the United States
from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada,
and elsewhere, and
also including all wools not hereinafter described or designated in classes two and three. (353)

377 Class two,
that is to say,
Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or
other like combing wools of English blood, and
usually known by the terms herein used, and
also hair of the camel, goat, alpaca, and other like animals. (354)

378 Class three,
that is to say,
Donskoi, native South American, Cordova, Valparaiso, native Smyrna,
Russian camels' hair, and
including all such wools of like character
as have been heretofore usually imported into the United States
from Turkey, Greece, Egypt, Syria,
and elsewhere,
excepting improved wools hereinafter provided for. (355) †

379 The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury,†
shall be the standards for the classification of wools under this act,
and the Secretary of the Treasury shall have the authority
to renew these standards and
to make such additions to them from time to time as may be required,
and he shall cause to be deposited like standards
in other custom-houses of the United States when they may be needed.

380 Whenever wools of class three shall have been
improved by the admixture of Merino or English blood,
from their present character
as represented by the standard samples
now or hereafter to be deposited in the principal custom-houses of the United States,
such improved wools
shall be classified for duty either as class one or as class two, as the case may be. (356 *b*)

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* Classification by race and blood the rule. (S. S., 361.)
† Rev. St., Sec. 2916. Heyl, Ed. of 1882, par. 1878.

381 The duty on wools of the first class
which shall be imported
washed shall be
twice the amount of the duty to which they would be subjected if imported
unwashed; and the duty on wools of the
first and second classes which shall be imported
scoured shall be
three times the duty to which they would be subjected if imported unwashed. (356*a*)

382 Unwashed wools shall be considered such as shall have been
shorn from the sheep without any cleansing;
that is, in their natural condition.
Washed wools shall be considered such as have been
washed with water on the sheep's back.
Wool washed in any other manner than on the sheep's back
shall be considered as scoured wool.

383 *a* The duty upon wool of the sheep,
or hair of the camel, goat, alpaca, and other like animals which shall be imported
in any other than ordinary condition, or which shall be
changed in its character or condition
for the purpose of evading the duty, or which shall be
reduced in value by the admixture of dirt or any other foreign substance, or which has been
sorted or increased in value by the
rejection of any part of the original fleece, shall be
twice the duty to which it would be otherwise subject: (356*b*)

b *Provided*, That skirted wools as now imported are hereby excepted.

c Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed,
such duty shall not be doubled on account of its being sorted.

d If any bale or package of wool or hair specified in this act,
imported as of any specified class,
or claimed by the importer to be dutiable as of any specified class
shall contain any wool or hair subject to a higher rate of duty than the class so specified,
the whole bale or package shall be subject to the
highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and

e if any bale or package be claimed by the importer to be
shoddy, mungo, flocks, wool, hair, or other material of any class specified in this act, and such bale contain any
admixture of any one or more of said materials,
or of any other material,
the whole bale or package shall be subject to duty at the
highest rate imposed upon any article in said bale or package.

384 *a* The duty upon all wools and hair of the *first class* shall be
eleven cents per pound,

b and upon all wools or hair of the *second class*
twelve cents per pound. (357, 358)

385 On wools of the *third class*, and
on camel's hair of the *third class*,
the value whereof shall be thirteen cents or less per pound, including charges, the duty shall be...thirty-two per centum ad valorem. (359)

386 On wools of the *third class,* and
on camel's hair of the *third class,*
the value whereof shall exceed thirteen cents per pound including charges, the duty shall be.....fifty per centum ad valorem. (359)*

387 Wools on the skin shall pay
the same rate as other wools, the
quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.† (360)

388 On noils,
shoddy,
top waste, slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes,
composed wholly or in part of wool, the duty shall be
thirty cents per pound. (361)

389 On woolen rags,‡
mungo, and
flocks,§ the duty shall be.....ten cents per pound. (361)

390 Wools and
hair of the camel, goat, alpaca, or other like animals,
in the form of roping, roving, or tops, and
all wool and hair which have been advanced in any manner,
or by any process of manufacture,
beyond the washed or scoured condition,
not specially provided for in this act,
shall be subject to the *same duties* as are imposed
upon manufactures of wool not specially provided for in this act.

391 On woolen and worsted yarns, made wholly or in part of wool, worsted,
the hair of the camel, goat, alpaca, or other animals,
a valued at not more than thirty cents per pound,
the duty per pound shall be
two and one-half times the duty imposed by this act
on a pound of unwashed wool of the first class, and
in *addition* thereto, thirty-five per centum ad valorem;
b valued at more than thirty cents and not more than forty cents per pound,
the duty per pound shall be
three times the duty imposed by this act
on a pound of unwashed wool of the first class, and
in *addition* thereto thirty-five per centum ad valorem;
c valued at more than forty cents per pound, the duty per pound shall be
three and one-half times the duty imposed by this act
on a pound of unwashed wool of the first class, and
in *addition* thereto forty per centum ad valorem. (363)

392 On woollen or worsted
cloths,
shawls,

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* The percentage of allowance for increase in weight of wool should be ascertained by the appraisers and reported to collector in the same manner as estimates of damage. (May, 1871, N. Y.)

† This clause subjects the wool to duty according to class and value as a distinct article, and the skins to a separate classification. The proper way to ascertain the allowance to be made for the pelts is by pulling (not shearing) the wool from the skins, for the purpose of estimating the correct weight of the same. (Nov. 13, 1871; Sept. 16, 1872. Syn. Ser., 955, 1227.)

‡ "Forty per cent. of woolen rags in bundles of rags for the manufacture of paper is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry." (Dec. 28, 1868, Rochester.)

§ "Pulverized waste, or flock, or shoddy," was held to be liable to the same duty as waste, flocks, or shoddy, under the Act of 1846. (Lamrig *v.* Maxwell, 3 Bl. C. C., 125. See also Tr. Reg., p. 567.)

knit fabrics, and
all fabrics made on knitting machines or frames, and
all manufactures* of every description
made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals,
not specially provided for in this act,
a valued at *not* more than thirty cents per pound,
the duty per pound shall be
three times the duty imposed by this act on a pound of unwashed wool of the first class, and
in *addition* thereto forty per centum ad valorem ;
b valued at more than thirty and not more than forty cents per pound,
the duty per pound shall be
three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and
in *addition* thereto forty per centum ad valorem ;
c valued at above forty cents per pound,
the duty per pound shall be
four times the duty imposed by this act on a pound of unwashed wool of the first class, and
in *addition* thereto fifty per centum ad valorem. (362, 363)

393 On blankets,†
hats of wool‡ and
flannels for underwear,
composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals,
a valued at *not* more than thirty cents per pound,
the duty per pound shall be
the same as the duty imposed by this act

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* "Paddings," called "calf hair and cotton paddings," but returned by the appraiser as manufactures of wool and cotton, are subject to duty under this provision. (Feb. 9, 1872, Phil.)

"The materials of which certain railway rugs, imitation Astrakhan cloth, seal-skin cloakings, and other similar goods are composed, mfd. partly of hair, having been found to be so blended that it was impracticable to determine by an examination whether said goods contained any wool or worsted, or wool or worsted waste, the Department decided that they should be classified as a mf. of wool, under the second clause of section 2, Act of March 2, 1867, except in cases where the invoice is accompanied by a certificate from the manufacturer of the goods" in the form prescribed. S. S., 739.

On October 19, 1875 (S. S., 2480), the Department ruled that this certificate should, in future, be *disregarded;* and *reinstated* prior rules and principles for the determination of the classification of all goods imported under the commercial designation of "calf or cow-hair goods;" to apply not only to subsequent importations, but also to those previously made, and remaining in the custody of the collector.

Upon like importations remaining in warehouse, or withdrawn upon entries not finally liquidated, duties were directed to be assessed, as far as practicable, at the rates appertaining to mfs. in part of wool n. o. p. f.

As to liquidated withdrawal entries covering goods of this class, the Department reserved the right of reliquidation and suit for the recovery of balances. (S. S., 2480.) But, under Department ruling of Oct. 26, 1876, all mfs. commercially known as "*calf-or cow-hair goods,*" are dutiable as *woolens or their similitudes respectively.* (S. S., 3011.

"Worsted being a distinct article, known in commerce under that name, worsted shawls with cotton borders, and suspenders with cotton ends, are not liable to be rated for duties as manufactures of wool." (Elliott *v.* Swartwout, 10 Pet., 137). But are specifically provided for *now* in paragraph 392.

"Under the Act of 1842, goats' hair plush or mohair plush, though composed partly of cotton, was chargeable with duty as a manufacture of 'goats' hair or mohair.'" (Thorp *v.* Lawrence, 1 Bl. C. C., 351.)

† See Treasury Regulations of 1857, pp. 555, 556, as to what is comprehended under the term "blanket." "Traveling rugs," held not to be blankets. (September 21, 1859. New York.)

‡ "The term 'hats of wool' applies only to hats the bodies of which are composed of wool that has undergone no process of manufacture except felting or fulling, and not to hats made of woolen cloth." (September 1, 1860. New York.)

393 *a* on one pound and one-half of unwashed wool of the first class, and in *addition* thereto thirty per centum ad valorem;
b valued at more than thirty and not more than forty cents per pound, the duty per pound shall be
twice the duty imposed by this act on a pound of unwashed wool of the first class;
c valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be
three times the duty imposed by this act on a pound of unwashed wool of the first class; and
d in *addition* thereto upon all the above-named articles
thirty-five per centum ad valorem.
e On blankets
and hats of wool
composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal,
valued at more than fifty cents per pound,
the duty per pound shall be
three and a half times the duty imposed by this act on a pound of unwashed wool of the first class, and
in *addition* thereto forty per centum ad valorem.
f Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals,
valued at above fifty cents per pound,
shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act. (363)
394 On women's and children's
dress goods,
coat linings,
Italian cloths, and
goods of similar character or description,
of which the
warp consists wholly of cotton or other vegetable material,
with the remainder of the fabric,
composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals,
a valued at not exceeding fifteen cents per square yard,
seven cents per square yard, and
in *addition* thereto forty per centum ad valorem;
b valued at above fifteen cents per square yard,
eight cents per square yard, and
in *addition* thereto fifty per centum ad valorem:
c *Provided*, That on all such goods
weighing over four ounces per square yard
the duty per pound shall be
four times the duty imposed by this act on a pound of unwashed wool of the first class, and
in *addition* thereto fifty per centum ad valorem. (365)
395 *a* On women's and children's
dress goods,
coat linings,
Italian cloth, (365)
bunting, (364) and
goods of similar description and character,
composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and

not specially provided for in this act,
the duty shall be.....twelve cents per square yard ; and
in *addition* thereto fifty per centum ad valorem :

b *Provided*, That on all such goods
weighing over four ounces per square yard
the duty per pound shall be
four times the duty imposed by this act on
a pound of unwashed wool of the first class, and
in *addition* thereto fifty per centum ad valorem. (365)

396 *a* On clothing, ready made, and
articles of wearing apparel,* (366)
of every description,
made up or manufactured wholly or in part
not specially provided for in this act,

b felts not woven, and not specially provided for in this act, (362) and

c plushes and
other pile fabrics, (362)

d all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals
the duty per pound shall be
four and one-half times the duty imposed by this act on
a pound of unwashed wool of the first class, and
in *addition* thereto sixty per centum ad valorem.

397 On cloaks,
dolmans,
jackets,
talmas,
ulsters, or
other outside garments for ladies and children's apparel, and
goods of similar description, or used for like purposes,
composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals,
made up or manufactured wholly or in part,
the duty per pound shall be
four and one-half times the duty imposed by this act
on a pound of unwashed wool of the first class, and
in *addition* thereto sixty per centum ad valorem, (367)

398 On webbings,
gorings,
suspenders,
braces,
beltings,
bindings, †braids,

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* "By the term 'wearing apparel,' Congress intended to make the purpose, adaptation, and use of an article, and not its commercial designation, the test of its dutiable description." (Maillard *v.* Lawrence, 16 How., 251; S. C., 1 Bl. C. C., 504.)

Shawls and scarfs, or slips of whatever material, are wearing apparel. (Tr. Reg., p. 583.)

Pocket handkerchiefs although hemmed and otherwise prepared for use, are *not* to be classified as "articles worn." (Ibid., p. 570.)

Purses being articles carried, and not worn, within the meaning of the law, are chargeable with duty according to component materials. (Ibid., p. 581.)

"Under the act of 1846, shawls of worsted and cotton silk and worsted, silk, barege, merino, mousseline de laine, and worsted and silk scarfs, were subject to a duty of thirty per centum ad valorem, as wearing apparel." (Maillard *v.* Lawrence, 16 How., 251; S. C. 1 Bl. C. C., 504.)

"Under that act, scarfs or shawls, manufactured in looms, in strips or pieces, containing several, and actually separated before importation, were chargeable with a duty of thirty per centum as wearing apparel." (Ibid. See also Tr. Reg., p. 573.)

† This clause embraces, braids of cotton and worsted. (Dept. Let., April 11, 1867. C. & Co.) And galloons and fringes of mohair and bugles. (April 9, 1867. L. & B.) And gimps or trimmings of worsted and beads. (May 1, 1867. J. C. K.) And dress-trimmings of worsted and beads. (May 31, 1867, New York.)

398 galloons,
fringes,
gimps,
cords,
cords and tassels,
dress trimmings,
laces and embroideries,
head nets,
buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments,
wrought by hand or braided by machinery
any of the foregoing which are elastic or non-elastic,
made of wool, worsted, the hair of the camel, goat, alpaca, or other animals,
or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material,
the duty shall be.....sixty cents per pound; and
in *addition* thereto.....sixty per centum ad valorem. (368)

399 Aubusson,
Axminster,
Moquette, and
Chenille carpets,
figured or plain,
carpets woven whole for rooms, and
all carpets or carpeting of like character or description, and
oriental,
Berlin,
and other similar rugs,.....sixty cents per square yard; and
in *addition* thereto.....forty per centum ad valorem. (369)

400 Saxony,
Wilton, and
Tournay velvet carpets,
figured or plain, and
all carpets or carpenting* of like character or description,
sixty cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (370)

401 Brussels carpets,
figured or plain, and
all carpets or carpeting of like character or description,
forty-four cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (371)

402 Velvet and
tapestry velvet carpets,
figured or plain,
printed on the warp or otherwise, and
all carpets or carpeting of like character or description,
forty cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (372)

403 Tapestry Brussels carpets,
figured or plain, and
all carpets or carpeting of like character or description, printed on the warp or otherwise,...twenty-eight cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (373)

404 Treble ingrain,

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* "Carpenting" in the act as enrolled.

three-ply and
all chain Venetian carpets,.....nineteen cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (374)

405 Wool Dutch and
two-ply ingrain carpets,.....fourteen cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (375)

406 *a* Druggets and
bockings,
printed, colored, or otherwise,...twenty two cents per square yard, and
in *addition* thereto.....forty per centum ad valorem.

b Felt carpeting,
figured or plain,.....eleven cents per square yard, and
in *addition* thereto.....forty per centum ad valorem. (376)

407 Carpets and carpeting of
wool,
flax or
cotton,
or composed in part of either,
not specially provided for in this act,
fifty per centum ad valorem. (378 *a*)

408 Mats,
rugs,*
screens,
covers,
hassocks,
bed sides,
art squares, and
other portions of carpets or carpeting
made wholly or in part of wool, and
not specially provided for in this act,
shall be subjected to the.....rate of duty herein imposed
on carpets or carpetings of like character or description. (378 *b*)

Schedule L.—Silk and Silk Goods.

409 Silk partially manufactured
from cocoons or from waste-silk, and
not further advanced or manufactured
than carded or combed silk,.....fifty cents per pound. (380)

410 *a* Thrown silk, not more advanced than
singles,
tram,
organzine,
sewing silk,
twist,
floss,† and
silk threads or yarns of every descrption,
except spun silk,.....thirty per centum ad valorem ;

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* See department Letter of September 11, 1866, to S. & Co., as to what were "rugs" under the fifth section of the tariff act of 1864. (§ 369, Heyl Ed. of 1882.)

Certain so-styled "railway rugs" of cows' hair and cotton, or calves' hair and cotton, held not to be "*rugs*" under this act. They should be classified according to the materials of "which they are composed, to be determined by the appraiser on examination," etc. (January 18, 1870, United States Appraiser, Boston.)

† Floss-silk is "well-known to the trade as a fine, loose article without twist," and does not embrace "a double and twisted thread of silk." (April 29, 1867, W. H. H. & Co. See also March 21, 1870, N. Y.)

410 *b* spun silk in skeins or cops or on beams,
thirty-five per centum ad valorem. (381)

411 Velvets,
plushes, or
other pile fabrics,
a containing, exclusive of selvedges,
less than seventy-five per centum in weight of silk,
one dollar and fifty cents per pound and
fifteen per centum ad valorem;
b containing, exclusive of selvedges,
seventy-five per centum or more in weight of silk,
three dollars and fifty cents per pound, and
fifteen per centum ad valorem;
c but in no case shall any of the foregoing articles
pay a less rate of duty than.....fifty per centum ad valorem. (383)

412 Webbings,
gorings,
suspenders,
braces,
beltings,
bindings,
braids,
galloons,
fringes,
cords and tassels,
any of the foregoing which are elastic or non-elastic,
buttons, and
ornaments,
made of silk, or of which silk is the component material of chief value,
fifty per centum ad valorem. (383)

413 *a* Laces and
embroideries,
handkerchiefs,
neck rufflings and ruchings,
clothing ready made, and
articles of wearing apparel of every description, including
knit goods,
made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer,
composed of silk, or of which silk is the component material of chief value,
not specially provided for in this act,...sixty per centum ad valorem:
b *Provided*, That all such clothing ready made and articles of wearing apparel when
composed in part of India rubber
(not including gloves or elastic articles that are specially provided for in this act),
shall be subject to a duty of.....eight cents per ounce, and
in *addition* thereto sixty per centum ad valorem. (383)

414 *a* All manufactures of silk, or
of which silk is the component material of chief value,
not specially provided for in this act,*
fifty per centum ad valorem: (383)

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* Silk and cotton vestings so-styled, but sold as a pure silk article, were found upon examination to contain a very small proportion of cotton, and were properly classified, as silk vestings, subject to a duty of 60 per cent. ad valorem. (January 6, 1871, N. Y.)

Hat-bands, commercially known as "silk hat-bands," having one or two threads of cotton in the edge—classified as "silk trimmings." (October 5, 1867, and April 9, 1868.)

414 *b* *Provided*, That all such manufactures of which
wool, or the hair of the camel, goat, or other like animals is a component material,
shall be classified as manufactures of wool.

Schedule M.—Pulp, Papers, and Books.

Pulp and Paper:

415 *a* Mechanically ground wood pulp,
two dollars and fifty cents per ton dry weight;
b chemical wood pulp,
unbleached,.....six dollars per ton dry weight;
c bleached,.....seven dollars per ton dry weight. (393)
416 Sheathing paper,.....ten per centum ad valorem. (389)
417 Printing paper unsized, suitable only for books and newspapers,
fifteen per centum ad valorem. (387)
418 Printing paper sized or glued, suitable only for books and newspapers,
twenty per centum ad valorem. (386)
419 *a* Papers known commercially as
copying paper,
filtering paper, silver paper, and
all tissue paper, white or colored,
made up in copying books, reams, or in any other form,
eight cents per pound, and
in *addition* thereto fifteen per centum ad valorem;
b albumenized or sensitized paper,
thirty-five per centum ad valorem. (392)
420 *a* Papers known commercially as
surface-coated papers, and
manufactures thereof,
card-boards,
b lithographic prints from either stone or zinc,
bound or unbound
(except illustrations when forming a part of a periodical, newspaper, or in printed books accompanying the same), and
c all articles produced either in whole or in part
by lithographic process, and
d photograph, autograph and scrap albums,
wholly or partially manufactured,
thirty-five per centum ad valorem. (384, 388)

Manufactures of Paper.

421 Paper envelopes,.....twenty-five cents per thousand. (391)
422 Paper hangings and
paper for screens or fire-boards,
writing-paper,
drawing-paper, and
all other paper not specially provided for in this act,
twenty five per centum ad valorem. (392)
423 *Books, including

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* "Books invoiced as 'metallic memorandum books,' or 'metallic books with flap and band,' containing a few blank leaves between covers of leather, one of the covers having a flap, and containing a pocket for money or papers, the chief material being leather, are not to be regarded as 'blank books,' but as 'manufactures of leather not otherwise provided for.'" (Tr. Reg., p. 557.)

So blank books with leather covers, pocket-pencil, metal clasp, and blank leaves, are classified as manufactures of leather, metal, and paper, not otherwise provided for. (Ibid., 554.)

Tracts and pamphlets consigned to one for free distribution in his travels as an evangelist, are dutiable. (May 23, 1864. F. G. B.)

Books sent out of the United States to be bound, are liable to duty on their full value on their return. (May 19, 1870, R. H. Jr., Syn. Series, 666.)

423 blank books of all kinds,
pamphlets, and
engravings,*
bound or unbound,
photographs,
etchings,
maps,
charts, and
all printed matter not specially provided for in this act,
twenty-five per centum ad valorem. (384)
424 Playing cards,.....fifty cents per pack. (478)
425 Manufactures of paper, or of which
paper is the component material of chief value, not specially provided for in this act,.....twenty-five per centum ad valorem. (388)

Schedule N.—Sundries.

426 Bristles,.....ten cents per pound. (402)
427 Brushes, and
brooms
of all kinds, including
feather dusters and
hair pencils in quills,.....forty per centum ad valorem. (403, 404)

Buttons and Button Forms:
428 Button forms:
Lastings,
mohair,
cloth,
silk, or
other manufactures of cloth,
woven or made in patterns of such size, shape, or form, or
cut in such manner as to be fit
for buttons exclusively,.....ten per centum ad valorem. (382)
429 *a* Buttons* commercially known as
Agate buttons,.....twenty-five per centum ad valorem. (407)
b Pearl and shell buttons, ... two and one-half cents per line
button measure of one-fortieth of one inch .....per gross, and
in *addition* thereto twenty-five per centum ad valorem. (486)
430 Ivory,
vegetable ivory,
bone or horn buttons,†.....fifty per centum ad valorem. (407)
431 Shoe-buttons,†

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* This includes colored engravings. (Knoedler *v.* Schell, 17 Leg. Int., p. 373.) Also "paper slipper patterns consisting of small sheets of paper with lines engraved thereon, at equal distances, upon which are impressed *in colors*, the heads of animals." (January 19, 1869, Boston.) Also lithographs colored in oil. (Dept. Let., January 25th, 1861, N. Y.)

† Articles imported under the name of buttons and having shanks, showing that they were to be used as buttons, were classified under "Schedule D," tariff of 1846; while others, having no shanks, but capable of use as "dress ornaments," were classified under "Schedule C," and subjected to duty according to the material of which they are composed. (July 28, September 22 and 28, and October 3, 1857, N. Y.)

Wooden moulds covered with silk for dress ornaments and the same uncovered, were held not to be buttons or button-moulds, but manufactures of which silk is the component of chief value, and manufactures of wood respectively. (October 18, 1864, Boston.)

But under the present law buttons other than above are not specifically provided for, but are dutiable according to component material.

made of paper, board, papier maché, pulp, or
other similar material not specially provided for in this act,
valued at not exceeding three cents per gross,..one cent per gross. (407)
432 *a* Coal, bituminous, and
shale,.....seventy-five cents per ton of twenty-eight bushels,
eighty pounds to the bushel;
b coal slack or culm,*
such as will pass through a half-inch screen,
thirty cents per ton of twenty-eight bushels,
eighty pounds to the bushel. (416, 417)
433 Coke,.....twenty per centum ad valorem. (418)
434 *a* Cork bark, cut into squares or cubes.....ten cents per pound;
b manufactured corks,.....fifteen cents per pound. (422)
435 Dice,
draughts,
chess-men,
chess-balls, and
billiard, pool, and bagatelle balls,
of ivory, bone, or other materials,...fifty per centum ad valorem. (424)
436 Dolls,
doll-heads,
toy marbles
of whatever material composed, and
all other toys†
not composed of rubber, china, porcelain, parian, bisque, earthen or stoneware, and
not specially provided for in this act,
thirty-five per centum ad valorem. (425)
437 Emery grains, and
emery manufactured, ground, pulverized, or refined,
one cent per pound. (426)

EXPLOSIVE SUBSTANCES:

438 Fire-crackers of all kinds.....eight cents per pound,
but no allowance shall be made for
tare or damage thereon. (431)
439 Fulminates,
fulminating powders, and
like articles, not specially provided for in this act,
thirty per centum ad valorem. (434)
440 Gunpowder, and
all explosive substances
used for mining, blasting, artillery, or sporting purposes, when
a valued at twenty cents or less per pound,.....five cents per pound;
b valued above twenty cents per pound.....eight cents per pound. (439)
441 *a* Matches, friction or lucifer, of all descriptions,
per gross of one hundred and forty-four boxes,
containing not more than one hundred matches per box,
ten cents per gross;
b when imported otherwise than in boxes containing not more than one hundred matches each,...one cent per one thousand matches. (433)
442 Percussion-caps,.....forty per centum ad valorem. (474)
443 *a* Feathers and downs of all kinds,

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* Culm of coal embraces the screenings of bituminous as well as of anthracite coal. (Case of Odiorne *v.* Rentoul, U. S. C. C., March 10, 1870, Boston.)

† Certain fans, furs, jewelry, combs, brushes, etc., in miniature, known in commerce collectively as "dolls' wardrobe," held to be properly classified as toys. (Feb. 4, 1870, N. Y.)

443 *a* crude or not dressed, colored, or manufactured,
not specially provided for in this act,. .....ten per centum ad valorem;
b when dressed, colored, or manufactured, including
quilts of down and other
manufactures of down, and also including
dressed and finished birds
suitable for millinery ornaments, and
artificial and ornamental feathers and flowers, or parts thereof,
of whatever material composed, not specially provided for in this act,
fifty per centum ad valorem. (429)

444 Furs, dressed on the skin,*
but not made up into articles, and
furs not on the skin, prepared for hatters' use,
twenty per centum ad valorem. (450)

445 Glass beads, loose, unthreaded or unstrung,
ten per centum ad valorem. (396)

446 Gun-wads of all descriptions,.. thirty-five per centum ad valorem. (440)

447 Hair, human, if clean or drawn but not manufactured,†
twenty per centum ad valorem. (444)

448 Hair-cloth, known as "crinoline-cloth,"
eight cents per square yard. (445)

449 Hair-cloth,‡ known as "hair seating,"
thirty cents per square yard. (446)

450 Hair, curled, suitable for beds or mattresses,
fifteen per centum ad valorem. (443)

451 Hats, for men's, women's, and children's wear,
composed of the fur of the rabbit, beaver, or other animals, or
of which such fur is the component material of chief value,
wholly or partially manufactured, including
fur hat bodies, ...fifty-five per centum ad valorem. (400)

JEWELRY AND PRECIOUS STONES:

452 Jewelry: All articles, not elsewhere specially provided for in this act
composed of precious metals or imitations thereof,
whether set with coral, jet, or pearls, or with diamonds, rubies,
cameos, or
other precious stones, or
imitations thereof,§ or
otherwise, and
which shall be known commercially as
"jewelry," and
cameos in frames,||.....fifty per centum ad valorem. (459)

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* This embraces squirrels' tails, dyed or dressed, or which, although not dyed, have undergone a process beyond the raw or natural condition, which has cleansed, softened, prepared or dressed them, so that they have been brought to a state fit and ready, without any further preparation, to be used as imported. (June 8, 1867, G. K.) Also dressed black lambskins. (August 5, 1870, N. Y.)

† Hair styled by the importers "cheveux bruts," but returned by the appraisers as human hair, cleansed, dyed, and fully prepared and ready for braiding, curling, etc., was classified as "human hair cleansed or prepared for use." (July 27, 1860, New Orleans.)

‡ Selvedge is part of the fabric, and to be included in the measurement of the width. S. S. 1877.)

§ Quære: What is the effect of the amplification of this provision from that of the late law upon Department decisions of Dec. 3, 1863, N. Y., and Nov. 2, 1864, Boston, as to the classification of certain jet and coral goods?

|| Cameos and mosaics in settings or frames of material other than metal were, under former acts, classified as unenumerated articles subject to 20 per centum. (Tr. Reg., pp. 559 and 575.)

The cameo is manufactured of a material composed of various colored layers, and so carved in relief as to exhibit different colors in the several parts or elevations of the work. The "cameo"

453 Pearls, ...ten per centum ad valorem. (480, 822)
454 Precious stones of all kinds,*
a cut but not set,.....ten per centum ad valorem; (480)
b if set, and not specially provided for in this act,
twenty-five per centum ad valorem. (459)
c Imitations of precious stones composed of paste or glass,
not exceeding one inch in dimensions,
not set, ...ten per centum ad valorem. (420)

LEATHER AND MANUFACTURES OF:

455 Bend or belting leather and
sole leather, and
leather not specially provided for in this act,
ten per centum ad valorem. (460)
456 *a* Calf-skins, tanned, or tanned and dressed,
dressed upper leather, including
patent, enameled, and japanned leather,
dressed or undressed, and finished;
chamois or other skins not specially enumerated or provided for in this act, ...twenty per centum ad valorem; (461)
b bookbinders' calf-skins,
kangaroo,
sheep and goat skins, including
lamb and kid skins,
dressed and finished,.....twenty per centum ad valorem; (461)
c skins for morocco, tanned but unfinished,..ten per centum ad valorem;
d piano forte leather and piano forte action leather,
thirty-five per centum ad valorem;
e japanned calf-skins,.....thirty per centum ad valorem; 462)
f boots and shoes, made of leather,
twenty-five per centum ad valorem. (463)
457 But leather cut into
shoe uppers or
vamps, or other forms,
suitable for conversion into manufactured articles,
shall be classified as manufactures of leather,
and pay duty accordingly, (463)
458 Gloves of all descriptions, composed wholly or in part of
kid or other leather, and
whether wholly or partly manufactured,
shall pay duty at the rates fixed in connection with the following specified kinds thereof,

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generally known as such in commerce and the arts is manufactured either of stone or shell, bu always exhibiting those qualities of relief and colors. Imitation cameos do not include heads with more or less ornament cut from coral and designed for breastpins. The articles designated "imitations of cameos," as known in the trade, are believed to be usually formed out of porcelain or some other plastic material, by moulding or pressure." (April 23, 1858, Boston.)

Studs, bracelets, and watch chains of gold, and watch chains of silver, held to be jewelry, under the established and accepted commercial meaning of the term, viz.: "personal ornaments in gold, silver, and precious stones," and previous decisions modified. (Nov. 20, 1869, San Francisco.)

Mosaics encased in German silver, ready for use, with but the slight addition of a pin or hook to convert them either into breastpins or earrings without further setting, were held to be "set;" and the plain mode of setting did not remove them from this classification. (Jan. 26, 1861, N. Y.)

* This, under the earlier decisions, comprehended only such stones as required to be set before being worn. Stone rings were not therefore included in this description, being an article ready to be worn without setting, and consequently held to become liable, if of carnelian or other stone not otherwise provided for, to duty as an unenumerated article. (Tr. Reg. p. 586.)

But under later rulings of the Department, carnelian rings were classified as jewelry, and held to be liable to duty at the rate of twenty-five per centum. (May 15, 1866. D. & O.)

458 fourteen inches in extreme length when stretched to the full extent being in each case hereby fixed as the standard, and one dozen pairs as the basis, namely:

a Ladies' and children's schmaschen of said length, or under, one dollar and seventy-five cents per dozen;

b ladies' and children's lamb of said length or under, two dollars and twenty-five cents per dozen;

c ladies' and children's kid of said length or under, three dollars and twenty-five cents per dozen;

d ladies' and children's suedes of said length or under, fifty per centum ad valorem;

e all other ladies' and children's leather gloves, and all men's leather gloves of said length or under, fifty per centum ad valorem;

f all leather gloves over fourteen inches in length, fifty per centum ad valorem; and in *addition* to the above rates there shall be paid

g on all men's gloves.....one dollar per dozen;

h on all lined gloves.....one dollar per dozen;

i on all pique or prick seam gloves.....fifty cents per dozen;

j on all embroidered gloves, with more than three single strands or cords, fifty cents per dozen pairs.

k *Provided*, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an *additional* duty of five dollars per dozen pairs:

l *Provided further*, That none of the articles named in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. (436)

MISCELLANEOUS MANUFACTURES:

459 *a* Manufactures of
alabaster, (394)
amber,
asbestos, (39)
bladders, (398)
coral,* (421)
cat-gut or
whip-gut or
worm-gut, (488)
jet, (458)
paste, (420)
spar, (394)
wax, (837*b*)
or of which these substances or either of them is the component material of chief value,
not specially provided for in this act, twenty-five per centum ad valorem;

b osier or willow prepared for basketmakers' use, thirty per centum ad valorem; (395)

c manufactures of osier or willow,....forty per centum ad valorem. (395)

460 Manufactures of
bone, (399)
chip, (448)
grass, (395)
horn, (399)

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* Heads cut from coral for jewelry are to be classified under this paragraph. April 23, 1858, Boston.)

India-rubber, (453)
palm-leaf, (395)
straw, (395)
weeds, or
whalebone, (395)
or of which these substances or either of them is the component material of chief value,
not specially provided for in this act,...thirty per centum ad valorem.

461 Manufactures of
leather, (463)
fur, (435)
gutta-percha, (441)
vulcanized India-rubber known as hard rubber, (454)
human hair, (444)
papier-mache, (472)
indurated fibre wares and other manufactures
composed of wood or other pulp,
or of which these substances or either of them is the component material of chief value,
all of the above not specially provided for in this act,
thirty-five per centum ad valorem.

462 Manufactures of
ivory,
vegetable ivory, (399)
mother-of-pearl, and
shell, (486)
or of which these substances or either of them is the component material of chief value,
not specially provided for in this act,.....forty per centum ad valorem.

463 Masks, composed of paper or pulp,
thirty-five per centum ad valorem. (388)

464 *a* Matting made of cocoa-fibre or rattan,....twelve cents per square yard;
b mats made of cocoa-fiber or rattan,...eight cents per square foot. (432)

465 Paintings,* in oil or water colors, and
statuary,†
not otherwise provided for in this act,..fifteen per centum ad valorem;
but the term "statuary" as herein used shall be understood
to include only such statuary
as is cut, carved, or otherwise wrought by hand
from a solid block or mass of
marble, stone, or alabaster, or
from metal, and
as is the professional production of a statuary or a sculptor only. (470)

466 Pencils of wood filled with lead or other material, and

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* Portraits "done in silk" are not to be considered paintings. (Tr. Reg., p. 581.)
Geneva enamelled paintings not to be classified with paintings under this paragraph. (March 3, 1858, N. Y.)
Nor small porcelain slates artistically painted for personal ornaments. (March 23, 1870, N. Y.)
† Statuary, the work of foreign artists, when imported for the use of individuals, is dutiable. (Oct. 22, 1864, N. Y.)
Tablets handsomely carved in basso relievo on one side, like tombstones, are not statuary, but manufactures of marble. (June 28, 1859, N. Y. See also June 29, 1859, N. Y., as to marble tablets.)
Vases adorned with figures, constituting their chief value, cannot be considered statuary. (Tr. Reg. 1857, p. 589.)
Nor are pedestals which are neither surmounted nor accompanied by statue or figure. (Dec. 15, 1869, N. Y.)
But see also (S. S. 693, 944, and 2264.)

466 pencils of lead,
fifty cents per gross and thirty per centum ad valorem ; (473 *a*)
slate pencils,.....four cents per gross. (131)
467 Pencil-leads not in wood,.....ten per centum ad valorem. (473 *b*)

PIPES AND SMOKERS' ARTICLES:

468 *a* Pipes, pipe-bowls, of all materials, and
all smokers' articles whatsoever,
not specially provided for in this act, including
cigarette-books,
cigarette book-covers,
pouches for smoking or chewing tobacco, and
cigarette-paper in all forms,.....seventy per centum ad valorem ;
b all common tobacco pipes of clay,*.....fifteen cents per gross. (476)
469 Plush, black, known commercially as
hatters' plush, composed of silk, or of silk and cotton, and
used exclusively for making men's hats,
ten per centum ad valorem. (451)
470 Umbrellas,
parasols, and
sun-shades,
a covered with silk, or alpaca,.....fifty-five per centum ad valorem ;
b if covered with other material,..forty-five per centum ad valorem. (491)
471 Umbrellas,
parasols, and
sunshades,
sticks for,
a if plain, finished or unfinished,.....thirty-five per centum ad valorem ;
b if carved,.....fifty per centum ad valorem. (492)
472 Waste, not specially provided for in this act,
ten per centum ad valorem. (493)

FREE LIST.

Sec. 2. On and after the sixth day of October, eighteen hundred and ninety,
unless otherwise specially provided for in this act,
the following articles when imported
shall be exempt from duty :
473 Acids used for
medicinal,
chemical, or
manufacturing purposes,
not specially provided for in this act. (594)
474 Aconite. (497)
475 Acorns, raw, dried or undried, but unground. (290)
476 Agates, unmanufactured. (596)
477 Albumen. (496)
478 Alizarine, natural or artificial, and
dyes, commercially known as
Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue, Alizarine brown, Alizarine black. (595)
479 Amber, unmanufactured, or crude gum. (640)

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* "White clay pipes with India-rubber bands at the tip, and colored clay pipes, are not the articles known and commercially recognized as 'common' or 'white clay' pipes ; but are provided for in the clause, 'on meerschaum, wood, porcelain, lava, and *all other* tobacco-smoking pipes,' etc." (October 19, 1864, N. Y.)

480 Ambergris. (498)
481 Aniline salts. (605)
482 Any animal imported specially for
breeding purposes* shall be admitted free: (642 *a*)
Provided, That no such animal shall be admitted free unless
pure bred of a recognized breed, and
duly registered in the book of record established for that breed:
And provided further, That certificate of such record and of the
pedigree of such animal
shall be produced and submitted to the customs officer,
duly authenticated by the proper custodian of such book of record,
together with the affidavit of the owner, agent, or importer,
that such animal is
the identical animal described in said certificate of record and pedigree.
The Secretary of the Treasury may prescribe
such additional regulations as
may be required for the strict enforcement of this provision.
483 *a* Animals† brought into the United States
temporarily for a period not exceeding six months, for the purpose of
exhibition or
competition for prizes
offered by any agricultural or racing association;
but a bond shall be given in accordance with regulations prescribed by
the Secretary of the Treasury; (641)
b also,
teams of animals,
including their harness and tackle and the
wagons or other vehicles actually owned by
persons emigrating from foreign countries to the United States
with their families, and
in actual use for the purpose of such emigration
under such regulations as the Secretary of the Treasury may prescribe; (642 *b*) and
c wild animals intended
for exhibition in zoological collections
for scientific and educational purposes, and
not for sale or profit. (641)
484 Annatto, roucou, rocoa, or orleans, and all extracts of. (499)
485 Antimony ore, crude sulphite of. (600)
486 Apatite. (597)
487 Argal, or argol, or crude tartar. (519)
488 Arrow root, raw or unmanufactured. (644)
489 Arsenic and sulphide of, or orpiment. (601)
490 Arseniate of aniline. (602)
491 Art educational stops, composed of glass and metal and
valued at not more than six cents per gross. (143, or 216)
492 Articles in a crude state used in
dyeing or
tanning
not specially provided for in this act. (509, 636, 689)
493 *a* Articles the growth, produce, and manufacture‡ of the United States, when

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* "Live stock, imported for breeding purposes, *whether for the importer's own use or for sale*, are entitled to free entry under this clause." (Feb. 3, 1871, N. O.)

† Horses exported to be trained, may be returned *free* under this provison. (S. S., 2190.)

‡ Held that the terms "growth, produce, *and* manufacture of the United States," used here,

493 *a* returned after having been exported, without having been
advanced in value or
improved in condition
by any process of manufacture or other means:
b casks,
barrels,*
carboys,
bags, and other
vessels of American manufacture
exported filled with American products, or
exported empty and returned filled with foreign products, including
shooks when returned
as barrels or boxes;
c also quicksilver flasks or bottles, of
either domestic or foreign manufacture,
which shall have been actually exported from the United States;
d but proof of
the identity of such articles shall be made,

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have the same meaning as those used in former acts on the subject, viz.; "growth, product, *or* manufacture of, etc." (March 30, 1872, Bost. Syn. Ser., 1082.)

The scrap iron of a U. S. built vessel sold abroad and broken up there is liable to duty on reimportation. (May 25, 1870, N. & Co. Syn. Series, 780.)

Organ pipes of domestic origin, voiced and fitted into an organ abroad, not exempt from duty. (Sept. 6, 1870, Chicago. Syn. Ser., 732.)

Animals raised in the U. S., taken to New Brunswick, and used there temporarily, cannot be returned to the U. S. without payment of duties, except the proper evidence of domestic origin and exportation is produced. (Dec. 14, 1870, Bangor.)

Machinery of American manufacture returned broken and unfit for use as machinery, classified as "iron, old or scrap," and cannot be entered under this paragraph. (April 20, 1858. New York and Tr. Reg., p. 577.)

Ale of American manufacture exported and returned sour, admitted free of duty on compliance with requirements of law, etc. (February 2, 1865, Hon. Ira Harris.)

"Two of 'Wise's Portable Stamps' (machinery for crushing ore) were taken to Canada, and there used for a few days. On reimportation held that such use is sufficient to render this provision of law inapplicable to them." (April 28, 1865, Fr. J.)

So of stove patterns sent to Canada to clean and wax and have castings taken from them, etc. (September 4, 1865, B. & P.)

So also as to certain machinery and mud tubs used in Canada and returned to the United States; (February 21, 1866, F. & H.) and as to United States made locomotive engines used in Canada, (April 18, 1870, C. S.) and as to patterns imported from Canada for temporary use and to be returned. (April 19, 1870, Rochester.)

Where barrels of American manufacture are shipped to Cuba empty, then filled with molasses and brought back to the United States, the duty is to be levied upon the value of the barrels, as well as upon the molasses. (Knight *v.* Schell, 24 How., 526; Belcher *v.* Linn, Ibid., 533.)

In the case of a reimportation of spices ground in the United States, the Department held, that they were liable to duty under its previous rulings in similar cases, to wit: that unless the character, quantity, and condition of an article have been so entirely changed by manufacture as to merge its distinctiveness in a new article, it remains intact and liable to duty as originally classified. (November 27, 1865, M. & B.)

But the "cutting-over, re-sewing, and re-making of secondhand sacks and bags of foreign material in the United States, constitute them 'manufactures of the United States,' so as to entitle them to free entry; provided no drawback or bounty has been allowed thereon, nor any internal revenue tax refunded, and all regulations prescribed for identification have been complied with." (June 17, 1868, to Gen. Appraiser, New Orleans.)

American goods (books) exported by mail cannot be returned free of duty, because of the impracticability of securing evidence of identity of condition, as required by the General Regulations. (July 1, 1868, J. J. B.)

American machinery used abroad is not returned in same condition as when exported. (November 9, 1869, G. L.)

Old type of American manufacture imported to be recast and returned to country of exportation are chargeable with duty; and no drawback of duties can be allowed on their exportation as new type; their condition being essentially changed. (Tr. Reg., p. 578.)

* "Barrels of American manufacture exported filled, to be entitled to free entry on return, must be returned as *barrels, and not as parts of barrels*, and must have the internal revenue mark erased at the expense of the importer, before delivery. If the hoops, heads, and staves of such barrels are detached and returned as 'shooks,' they are dutiable." (March 26, 27, 30, 1868, to D. S. M. & Coll., N. Y.)

under general regulations to be prescribed by the Secretary of the Treasury; and

e if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: (649)

f *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed;

g or to any article manufactured in bonded-warehouse and exported under any provision of law:

h *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

494 Asbestos, unmanufactured. (598)

495 Ashes, wood and lye of, and beet-root ashes. (593)

496 Asphaltum and bitumen, crude. (643)

497 Asafetida. (520)

498 Balm of Gilead. (500)

499 Barks, cinchona or other from which quinine may be extracted. (521)

500 Baryta, carbonate of, or witherite. (603)

501 Bauxite, or beauxite. (604)

502 Beeswax. (2)

503 Bells,* broken, and bell metal broken and fit only to be remanufactured. (651)

504 Birds, stuffed, not suitable for millinery ornaments, and (652) bird skins, prepared for preservation, but not further advanced in manufacture. (429 *a*)

505 Birds and land and water fowls. (653)

506 Bismuth. (654)

507 Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this act. (655)

508 Blood, dried. (501)

509 Bologna sausages. (656)

510 Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel. (657)

511 Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and

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* Parts of broken cannon imported as "old bronze bell-metal," and differing materially from the alloy known as bell-metal, were classified as "metal unmanufactured not otherwise provided for." (March 4, 1864, N. Y.

511 bone ash,
fit only for fertilizing purposes. (502)
512 Books,
engravings,
photographs,
bound or unbound etchings,
maps, and
charts,
which shall have been printed and bound or manufactured more than twenty years at the date of importation. (658)
513 *a* Books and pamphlets printed exclusively in
languages other than English; also
b books and music,
in raised print, used exclusively by the blind. (384)
514 Books,
engravings,
photographs,
etchings,
bound or unbound,
maps and charts imported by authority or for the use of the
United States or,
for the use of the,
Library of Congress. (659)
515 Books,
maps,
lithographic prints, and
charts,
specially imported, not more than
two copies in any one invoice,
in good faith, for the use of any
society incorporated or established for,
educational,
philosophical,
literary or,
religious purposes,*
or for the
encouragement of the fine arts,
or for the use or by order of any
college,
academy,
school, or
seminary of learning in the United States,
subject to such regulations as the Secretary of the Treasury shall prescribe. (660)

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* Books imported by religious societies for distribution, do not come within this provision. (May 14, 1863, N. Y.)

Bibles and other books imported in good faith for the use of Sunday-schools in the United States admitted free of duty on requisite proof. (October 12, 1867.)

But if for distribution among the scholars they are subject to duty. (October 31, 1867.)

A distinction is made between books imported to be *used* by Sunday-schools, and books imported for distribution among the scholars. In the one case they remain the property of the schools; in the other they become the property of the scholars. (March 11, 1868, Detroit.)

But see treasury regulations of 1857, p. 598, where a different decision is made as to books imported for distribution among the students of a college as premiums.

Printed music in books or otherwise, is not entitled to free entry when imported for the use of any legally incorporated institution or society. (November 4, 1863, G. P. S., and April 29, 1868, Balt.)

Exemption not restricted to single copies of books. (January 10, 1870, W. & Son.)

516 Books, or
libraries, or
parts of libraries, and other,
household effects of persons or families from foreign countries,
if actually used* abroad by them not less than one year,
and not intended for any other person or persons,
nor for sale. (662)
517 Brazil paste. (522)
518 Braids,
plaits,
laces, and
similar manufactures composed of,
straw,
chip,
grass,
palm-leaf,
willow,
osier, or
rattan,
suitable for making or ornamenting,
hats, bonnets, and hoods. (448)
519 Brazilian pebble, unwrought or unmanufactured. (665)
520 Breccia, in block or slabs. (663)
521 Bromine. (606)
522 Bullion, gold, or silver. (666)
523 Burgundy pitch. (667)
524 Cabinets of old coins and medals, and other
collections of antiquities,
but the term "antiquities" as used in this act
shall include only such articles as are
suitable for souvenirs or
cabinet collections, and
which shall have been produced at any period
prior to the year seventeen hundred. (669)
525 Cadmium. (607)
526 Calamine. (608)
527 Camphor, crude. (523)
528 Castor or castoreum. (670)
529 Catgut,
whip-gut, or,
worm-gut,
unmanufactured, or not further manufactured than in strings or cords. (671, 672)
530 Cerium. (609)
531 Chalk, unmanufactured. (611)
532 Charcoal. (525)
533 Chicory-root, raw, dried, or undried, but unground. (288)
534 Civet, crude. (507)
535 Clay—Common blue clay in casks suitable for the manufacture of crucibles. (97)
536 Coal, anthracite. (673)
537 Coal stores of American vessels; but
none shall be unloaded. (674)
538 Coal-tar, crude. (80)
539 Cobalt and cobalt-ore. (675)

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* See S. S. 6317 and 9847 for construction by the United States Supreme Court of the words "in use" contained in former statutes.

540 Cocculus indicus. (528)
541 Cochineal. (508)
542 Cocoa, or cacao, crude, and
fiber, leaves, and shells of. (676)
543 Coffee. (677)
544 Coins, gold, silver, and copper.* (678)
545 Coir, and coir yarn. (679)
546 Copper, old, taken from the bottom of American vessels
compelled by marine disaster
to repair in foreign ports. (680)
547 Coral, marine, uncut, and unmanufactured. (682)
548 Cork-wood, or cork-bark, unmanufactured. (683)
549 Cotton, and
cotton-waste or flocks. (684, 754)
550 Cryolite, or kryolith. (613)
551 Cudbear. (529)
552 Curling-stones, or quoits, and curling-stone handles. (685)
553 Curry, and curry-powder. (530.)
554 Cutch. (531)
555 Cuttle-fish bone. (686)
556 Dandelion roots, raw, dried, or undried, but unground. (290)
557 Diamonds and other
precious stones,
rough or uncut, including
glaziers' and engravers' diamonds not set, and
diamond dust or bort,† and
jewels to be used in the manufacture of watches.
558 Divi-divi. (532)
559 Dragon's blood. (533)
560 Drugs, such as,‡
barks, beans, berries, balsams, buds, bulbs, and bulbous roots,
excrescences such as nut-galls,
fruits, flowers, dried fibers, and
dried insects,
grains, gums, and gum-resin,
herbs,
leaves, lichens,

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* Chinese coins, known as "copper cash," and used in China as money by count, is not entitled to be imported free of duty; it is liable to the duty of old copper. (Cracker *v.* Redfield, 4 Bl. C. C.) Coins from China, composed of copper and brass, not entitled to free entry under this clause. (Tr. Reg., p. 562.)

† *Bort.* The American Encyclopædia says those diamonds that are unfit (from imperfection) for jewelry, are sold under the technical name of "*bort.*" They are crushed to powder and used by lapidaries. The splinters are made into drills for piercing holes through rubies, etc.

‡ The supplement of the new initiatory words "*Drugs such as*" to this paragraph and paragraph 24 of this act, seems to be in the nature of a legislative construction of paragraphs 94 and 636 of the late law, which the present provisions replace and *in all else reproduce* and to sustain the view taken in the following note to those paragraphs (94 and 636), in the edition of 1883, of this work. viz.:

"The editor has found great difficulty in arriving at a conclusion satisfactory to himself, as to the proper construction of paragraphs 94 and 636 of this act. The fact that the former is placed in the schedule of 'Chemical Products,' and the latter in the corresponding division of the 'Free List,' embracing only products similar to those in the former. and that both are expressly restricted to articles '*not edible*;' as well as, that the provisions in other parts of the act for articles '*not medicinal*,' bearing the same designation or coming within the same description as many of those in these paragraphs, seem to him to indicate that Congress must have intended to limit the provisions of these two paragraphs to medicinal articles, *possibly* including such as are used for dyeing, as may be inferred from the inclusion of '*woods used expressly for dyeing*,' and of '*dried insects*.' The other provisions above referred to are, especially, 405 for 'bulbs and bulbous roots, not medicinal;' 465 for 'garden seeds;' 760 for plants, trees, and shrubs of all kinds, n. o. p. f., and 'seeds of all kinds except medicinal seeds,' etc."

mosses,
nuts,
roots, and
stems,
spices,
vegetables,
seeds aromatic, and
seeds of morbid growth,
weeds, and
woods used expressly for dyeing:
any of the foregoing, which
are not edible and are in a crude state, and
not advanced in value or condition,
by refining or grinding, or by other process of manufacture, and
not specially provided for in this act. (636)

561 Eggs of birds, fish, and insects.
562 Emery ore. (692)
563 Ergot, (534)
564 Fans, common palm-leaf, and
palm-leaf unmanufactured. (693)
565 Farina. (694)
566 Fashion-plates, engraved on steel or copper or on wood, colored or plain.* (695)
567 Feathers and downs for beds. (650)
568 Feldspar. (612)
569 Felt, adhesive, for sheathing vessels.† (696)
570 Fibrin, in all forms. (697)
571 Fish, the product of American fisheries, and
fresh or frozen fish (except salmon)
caught in fresh waters by American vessels, or
with nets or other devices owned by citizens of the United States, (699, 749)
572 Fish for bait. (700)
573 Fish skins. (510, 779)
574 Flint, flints, and ground flint stones. (701)
575 Floor matting manufactured from round or split straw, including what is commonly known as
Chinese matting. (432)
576 Fossils. (702)
577 Fruit-plants,
tropical and semi-tropical, for the purpose of
propagation or cultivation. (703)

FRUITS AND NUTS:

578 Currants, Zante or other. (293)
579 Dates. (294)
580 Fruits, green, ripe, or dried, not specially provided for in this act. (704)
581 Tamarinds. (799)
582 Cocoa nuts. (746)
583 Brazil nuts. (746)
584 Cream nuts. (746)

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* Colored fashion-plates, inclosed in illustrated magazines, but separate from the magazines, are entitled to free entry under this clause; the magazines being liable to 25 per centum ad valorem, as illustrated papers. (Feb. 2, 1871, N. Y.)

† This does not comprehend "patent asphalted roofing felt," or any other felt not used for sheathing vessels within the meaning and intent of the law. (Tr. Reg., p. 567.)

585 Palm nuts. (753)
586 Palm nut kernels. (753)
587 Furs, undressed. (705)
588 Fur-skins of all kinds not dressed in any manner. (706)
589 Gambier. (535)
590 Glass, broken, and old glass,
which cannot be cut for use, and fit only to be remanufactured.* (707)
591 Glass plates or disks, rough-cut or unwrought,
for use in the manufacture of
optical instruments,
spectacles, and
eye-glasses, and
suitable only for such use:
Provided, however, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined. (708)

GRASSES AND FIBERS:
592 Istle or Tampico fiber. (333*b*)
593 Jute. (333*a*)
594 Jute butts. (332)
595 Manilla. (331)
596 Sisal-grass. (333*b*)
597 Sunn. (333*b*)
And all other
textile grasses or
fibrous vegetable substances,
unmanufactured or undressed,
not specially provided for in this act. (333*b*)
598 Gold beaters' molds and
gold beaters' skins.† (710)
599 Grease, and oils, such as are commonly used in
soap-making or in
wire-drawing, or
for stuffing or dressing leather and which are
fit only for such uses,
not specially provided for in this act. (712)
600 Guano, manures, and all
substances expressly used for manure.‡ (505)
601 Gunny bags and
gunny cloths,
old or refuse, fit only for remanufacture. (754)
602 Guts, salted. (715)
603 Gutta percha, crude. (716)
604 Hair of horse, cattle, and other animals,
cleaned or uncleaned,
drawn or undrawn, but unmanufactured,
not specially provided for in this act; (717*a*) and
human hair, raw, uncleaned, and not drawn. (444)
605 Hides,§ raw or uncured, whether dry, salted, or pickled,

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* Colored glass, in long, round pieces, intended for manufacture of buttons and imitation precious stones, does *not* come within this classification. (December 3, 1859, New York.)

† An article styled "goldbeaters' skin," but not made of the same material, nor adapted to the same purpose, was held to be dutiable as a manufacture of bladder. (Feb. 9, 1869, N. Y.)

‡ Dung salt, capable of other uses than as manure, cannot be classified under this clause; nor if it contain over thirty per cent. of free potash. (November 20, 1869, August 2, 1870, Baltimore.)

§ This embraces all skins which may be and commonly are converted into leather. Dept. Let., February 21, 1845, Boston.)

Angora goat-skins, raw, without the wool, unmanufactured,
asses' skins, raw or unmanufactured, and
skins, except sheep-skins with the wool on. (719)

606 Hide-cuttings, raw, with or without hair, and
all other glue-stock. (511)

607 Hide rope. (718)

608 Hones and whetstones. (720)

609 Hoofs, unmanufactured. (512)

610 Hop roots for cultivation. (721)

611 Horns and parts of,* unmanufactured, including
horn strips and tips. (513)

612 Ice. (723)

613 India rubber, crude,† and
milk of, (724) and
old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture. (454 or 493)

614 Indigo. (537)

615 Iodine, crude. (538)

616 Ipecac. (514)

617 Iridium. (614)

618 Ivory and
vegetable ivory,
not sawed, cut, or otherwise manufactured. (726)

619 Jalap. (539)

620 Jet, unmanufactured. (727)

621 Joss-stick, or Joss-light. (728)

622 Junk, old. (729)

623 Kelp. (540)

624 Kieserite. (615)

625 Kyanite, or cyanite, and kainite. (616)

626 Lac-dye, crude, seed, button, stick, and shell. (541)

627 Lac spirits. (542)

628 Lacterine. (496)

629 Lava, unmanufactured. (730)

630 Leeches. (517)

631 Lemon juice,
lime juice, and
sour-orange juice. (543)

632 Licorice root, unground. (544)

633 Life-boats and
life-saving apparatus
specially imported
by societies incorporated or established to encourage the saving of human life. (731)

634 Lime, citrate of. (617)

635 Lime, chloride of, or
bleaching-powder. (618)

636 Lithographic stones not engraved. (732)

637 Litmus, prepared or not prepared. (545)

638 Loadstones. (733)

639 Madder and
munjeet, or

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* Horns of the stag or buffalo, cut into lengths for packing, are not removed from this classification. (Tr. Reg., p. 571.)

† The provision of the Act of March 2, 1861, for "India-rubber, in bottles, slabs, or sheets, unmanufactured," was held to include "*strips*" unmanufactured. (July 8, 1861, N. Y.)

639 Indian madder,
ground or prepared, and
all extracts of. (547)
640 Magnesite, or
native mineral carbonate of magnesia. (620)
641 Magnesium. (619)
642 Magnets. (736)
643 Manganese, oxide and ore of. (621)
644 Manna. (548)
645 Manuscripts. (737)
646 Marrow, crude. (738)
647 Marsh mallows. (739)
648 Medals of gold, silver, or copper, such as
trophies or prizes. (740)
649 Meerschaum, crude or unmanufactured. (741)
650 Mineral waters, all not artificial. (622)
651 Minerals, crude, or
not advanced in value or condition
by refining or grinding, or by other process of manufacture,
not specially provided for in this act. (638)
652 Models of inventions* and of other
improvements in the arts, including
patterns for machinery,
but no article shall be deemed a model or pattern which can be
fitted for use otherwise. (743)
653 Moss,
sea-weeds, and
vegetable substances,
crude or unmanufactured, not otherwise specially provided for in this act. (744)
654 Musk, crude, in natural pods. (506)
655 Myrobolan. (549)
656 Needles, hand-sewing, and darning. (206)
657 Newspapers and
periodicals; but the term "periodicals" as herein used shall be understood to
embrace only unbound or paper-covered publications, containing
current literature of the day and
issued regularly at stated periods, as weekly, monthly, or quarterly. (745)
658 Nux vomica. (552)
659 Oakum. (747)
660 Oil cake. (748)

661 Oils: Almond,
amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender,
bergamot,
cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet,
fennel,
Jasmine or Jasimine, Juglandium, Juniper,

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* Machinery imported to be used experimentally and fit for use is not entitled to exemption from duty as "models of invention." (November 22, 1869, New Orleans.)

Models of a water-pressure engine imported for the purpose of instruction. etc., by the Massachusetts Institute of Technology, was held to be properly classified as "philosophical apparatus and instruments imported for the use of a seminary of learning." (March 19, 1870, A. P. R.)

lavender, lemon, limes,
mace,
neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for in this act,
orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this act,
ottar of roses, (553)
palm and
cocoanut,
rosemary or anthoss,
sesame or sesamum-seed or bean,
thyme,
origanum red or white,
valerian; (555 to 583) and also
spermaceti,
whale, and other
fish oils of American fisheries,* and
all other articles the produce of such fisheries. (749)

662 Olives, green or prepared. (750)

663 Opium, crude or unmanufactured, and
not adulterated,
containing nine per centum and over of morphia. (120)

664 Orange and lemon peel, not preserved, candied, or otherwise prepared. (751)

665 Orchil, or orchil liquid (550)

666 Orchids,
lily of the valley,
azaleas,
palms, and other
plants used for forcing under glass for cut flowers or decorative purposes.

667 Ores, of
gold,
silver, (752) and
nickel, and
nickel-matte: (191)
Provided, That ores of nickel, and nickel matte,
containing more than two per centum of copper,
shall pay a duty of one-half of one cent per pound on the copper contained therein.

668 Osmium. (623)

669 Palladium. (624)

670 Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool),† waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar and other woods, fit only to be converted into paper. (754)

671 Paraffine. (625)

672 Parchment and vellum. (755, 813)

673 Pearl, mother of, not sawed, cut, polished, or otherwise manufactured. (756)

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* When whales are caught, and oil is manufactured by the crew of an American vessel, the oil is not subject to duty as the produce of foreign fishing, though owned and imported by persons in a foreign service. (U. S. *v.* Burdett, 2 Sum., 336.)

† "Forty per cent. of woolen rags in bundles of rags for the manufacture of paper is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry." (December 28, 1868, Rochester.)

674 Peltries and other usual goods and effects
of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians. (836)

675 Personal and household effects
not merchandise
of citizens of the United States dying in foreign countries. (757)

676 Pewter and
britannia metal,
old, and fit only to be remanufactured. (758)

677 Philosophical and
scientific apparatus,* instruments† and preparations;
statuary,
casts of marble, bronze, alabaster, or plaster of Paris;‡
paintings,
drawings, and
etchings,
specially imported in good faith for the use of any society or institution incorporated or established for
religious,
philosophical,
educational,
scientific or,
literary purposes, or for
encouragement of the fine arts, and
not intended for sale. (759)

678 Phosphates, crude or native. (626)

679 Plants,
trees,
shrubs,
roots,
seed-cane, and
seeds,
all of the foregoing imported by the Department of Agriculture or the United States Botanic Garden. (761)

680 Plaster of Paris and
sulphate of lime, unground. (628)

681 Platina, in ingots, bars, sheets and wire. (762)

682 Platinum, unmanufactured,§ and
vases,
retorts, and other
apparatus,

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* The free entry, as a philosophical apparatus, of a machine for the manufacture of drain tile pipes, to be used to illustrate to students the manner of moulding drain tubes for farm use, and in making such tubes for the illustration of the effects of drainage on experimental farm of the University of Virginia refused. (September 15, 1870, Prof. J. W. M.)

† This does not extend to musical instruments. (July 22, 1871, N. O.)

There is no law to authorize the free entry of bells and appurtenances, imported for the use of churches or other religious societies. (October 7, 1870, Rev. C. H.)

‡ Includes plaster casts; but photographs and lithographs are *not* exempt under this clause. (October 25, 1871, Baltimore. Syn. Series, 943.)

§ "This comprehends platina imported either in ingots or in the form of sheets used in the manufacture of retorts and other vessels, or in the form of wire used by dentists in the manufacture of pivots for artificial teeth; or generally to the substance platina in any shape or form not constituting an article suitable for use without further manufacture." (Tr. Reg., p. 581.)

vessels, and parts thereof,
composed of platinum,
for chemical uses. (763)

683 Plumbago. (764)

684 Polishing-stones. (765)

685 Potash, crude, carbonate of, or "black salts." (63)
Caustic potash, or
hydrate of, not including refined in sticks or rolls; (63, 74)
Nitrate of potash, or
saltpeter, crude. (68)
Sulphate of potash, crude or refined. (70)
Chlorate of potash. (64)
Muriate of potash. (627)

686 *Professional
books,
implements,
instruments, and
tools of trade, occupation, or employment,
in the actual possession at the time of
persons arriving in the United States;
but this exemption shall not be construed to include machinery or other articles,
imported for use in any manufacturing establishment, or
for any other person or persons, or
for sale. (815)

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* The law authorizing the admission of tools of trade is limited: it does not cover machinery or any article to be worked by any other than manual power and is restricted as to numbers, quantity, and value, to what is considered reasonable for the actual use of the person to whom they belong." (January 17, 1865, D. R.; also Circular. June 17, 1846.)

Wagons, harness, and other farming implements, whether old or new, in reasonable amount accompanying an immigrant, and to be used by him, and not for sale, may be admitted free of duty. (June 27, 1864. Rochester; also August 3, 1868; and May 5, 1869, Syn. Series.)

Horses are not exempt from duty under this clause. (August 3, 1868, J. R. I.)

Nor steam-dredges and tenders. (August 6, 1868, Ogdensburg.)

A "French plate-glass," taken from the United States to Canada, to be used in the theatrical exhibition of spectral illusions, is not entitled to free entry on reimportation as a "tool of trade," but preserves intact its distinctive character as "plate glass." (February 5, 1864, Hon. R. E. Fenton; and February 1, 1864, J. W.)

Paintings of an American artist returning from abroad, will be admitted free of duty, as effects appertaining to his profession. (Tr. Reg., p. 579.)

Architectural books bought abroad by a person for use in his profession, are exempt from duty under this section, as professional books of persons arriving in the United States. (June 30, 1868, Portland.)

This provision was also held to embrace a buggy and cutter, which had been actually used by a practicing physician in Canada, and which he intended to use on emigrating to the United States. (February 19, 1868, Buffalo.)

But not a team of horses and wagon purchased in Canada by a resident of the United States temporarily visiting that country on business, although afterwards used there. (May 28, 1872, Detroit. Syn. Series, 1133.)

"The Department holds that persons visiting a foreign adjacent territory, and then returning to the United States, cannot be considered as '*persons arriving in the United States;*' and this opinion has been strengthened by a recent decision of the court to the same effect." (November 6, 1866, L. W. T.)

Wax models and natural preparations illustrating the various departments of anatomy, physiology, pathology, etc., used abroad for two years professionally by a physician, and imported for the same use by him here, held to be free under this clause. (October 25, 1869, Philadelphia.)

Eighty-eight cases of anatomical models and specimens of medical preparations, brought to New York by a medical doctor, for the purpose of establishing an anatomical museum, were held not to be exempt from duty under this clause, as well because of the large quantity as the purpose of their importation. (March 19, 1870, L. J. J.)

Certain wood blocks and stereotype printing materials, arrived with the owner at New York, from England, admitted free as "implements of trade," on the usual affidavit. (April 4, 1870, N. Y.)

Wagons, harness, etc.. imported by a circus company, are not implements of trade of an immigrant arriving in the United States, and are, therefore, dutiable. (January 11, 1871, N. Y.)

A lay figure of an artist in use over a year, is exempt from duty under this clause as a "professional implement." (July 14, 1871, Baltimore.)

687 Pulu. (766)
688 Pumice. (767)
689 Quills, prepared, or unprepared, but not made up into complete articles. (768)
690 Quinia, sulphate of, and
all alkaloids or salts of
cinchona-bark. (629)
691 Rags, not otherwise specially provided for in this act. (481)
692 *a* Regalia* and
gems,
statues,
statuary and
specimens of sculpture
where specially imported in good faith for the use of any
society incorporated or established
solely for
educational,
philosophical,
literary, or
religious purposes, or for
the encouragement of fine arts,
or for the use or by order of any
college,
academy,
school,
seminary of learning, or
public library in the United States;
b but the term "regalia" as herein used shall be held
to embrace only such insignia of rank or office or emblems,
as may be worn upon the person or borne in the hand
during public exercises of the society or institution, and shall
not include articles of furniture or fixtures, or of
regular wearing apparel,
nor personal property of individuals. (771)

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* Does not embrace an altar lamp for a church (S. S., 1710.); nor a brass lecturn (S. S., 1826.). But see also S. S., 205, as to church medals and candelabra.

Dresses imported for "Sisters of Charity" who were nursing the soldiers in the hospitals of Philadelphia and elsewhere, were held to be dutiable. (September 24, 1864, N. Y.)

So of church organs (Dept. Let., November 7, 1864, Hon. T. O. Howe), and of cloth imported for a church or charitable association (Tr. Reg., p. 560), and gas fixtures for a church. (Tr. Reg., p. 571.)

So of a memorial tablet of marble and brass to be placed in a church. (November 29, 1869, Philadelphia.)

Caen-stone font and six brass flower-vases for a church held dutiable. (March 12, 1870, Balt.)

An altar and appendages, a gift to an academy, held dutiable. (Dept. Let., December 5, 1864, Ursuline Academy, Alton.) Also painted windows for churches. (Tr. Reg., p. 579.) And bells for churches. (Tr. Reg., p. 554.) And a clock imported for the tower of a cathedral. (February 28, 1866, Archbish. S.) And candlesticks, church ornaments, etc. (June 28, 1866, Rev. J. B.) So also of glass intended to be used for constructing a telescope for a seminary of learning; but held, that a finished telescope, imported for that purpose, would be free. (Tr. Reg., p. 571.)

A marble altar with statuary carved thereon, and imported for a convent, refused free entry as not embraced in the term "statuary" in this clause, but dutiable as a manufacture of marble. (April 4, 1871, N. Y.)

Paintings on glass, for churches, free. (January 25, 1870, N. Y.)

The term "Regalia," as used in this clause, was, September 30, 1864, ruled by the department to be "confined to articles worn on the persons of priests and others officiating, or used by hand in the performance of their ceremonies." A silver communion service imported for a church was held to be exempt as "regalia." (September 1, 1869, N. Y.)

This term does not include brown frieze cloth still in the piece, though designed for the manufacture of priests' gowns, but is limited as above. (August 25, 1868, Rev. Wm. S.) Nor articles too large to be carried. (S. S. 8514.)

Nor cords with tassels for trimming altars or pulpits. (Jan. 3, 1870, Port Huron.)

But contra as to *altar* cloths. (June 25, 1870, Balt.)

693 Rennets, raw or prepared. (518)
694 Saffron and safflower, and extract of, and saffron cake. (586)
695 Sago, crude, and
sago flour. (774)
696 Salacine. (554)
697 Sauer-krout. (775)
698 Sausage skins. (776)
699 Seeds;
anise,
canary,
caraway,
cardamon,
coriander,
cotton, (452)
cummin,
fennel,
fenugreek,
hemp,
hoarhound,
mustard,
rape,
St. John's bread or bene,
sugar-beet,
mangel-wurzel,
sorghum or sugar cane for seed, and
all flower and grass seeds;
bulbs and bulbous roots, not edible;
all the foregoing not specially provided for in this act. (465, 636, 760)
700 Selep, or saloup. (587)
701 Shells of all kinds, not cut, ground, or otherwise manufactured.* (780)
702 Shotgun barrels, forged, rough bored. (204)
703 Shrimps, and other
shell fish. (783)
704 Silk, raw, or as
reeled from the cocoon, but
not double, twisted, or advanced in manufacture in any way. (784)
705 Silk cocoons and
silk-waste. (785)
706 Silk worm's eggs. (786)
707 Skeletons and other
preparations of anatomy. (787)
708 Snails. (789)
709 Soda, nitrate of, or
cubic nitrate, and
chlorate of. (92, 630)
710 Sodium. (791)
711 Sparterre, suitable for making or ornamenting hats. (792)
712 Specimens of natural history,† botany, and mineralogy, when imported
for cabinets or as
objects of science, and
not for sale. (793)

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* Shells imported as articles of merchandise for sale, and that have undergone any process of manufacture by polishing or cutting, are liable to duty. (August 28, 1865, R. W.)

† This does not embrace wild animals. The term "specimens of natural history," comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals. (T. R., p. 554.)

SPICES:
713 Cassia, cassia vera, and cassia buds, unground. (524)
714 Cinnamon, and chips of, unground. (526)
715 Cloves and clove stems, unground. (527)
716 Ginger-root, unground and not preserved or candied. (536)
717 Mace. (546)
718 Nutmegs. (551)
719 Pepper, black or white, unground. (584)
720 Pimento, unground. (585)
721 Spunk. (794)
722 Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware. (795)
723 Stone and sand: Burr-stone in blocks, rough or manufactured, and not bound up into mill-stones;* (668)
cliff-stone, unmanufactured, (611)
pumice-stone, (767)
rotten-stone, (773) and
sand, crude, or manufactured. (837*a*)
724 Storax, or styrax. (588)
725 Strontia, oxide of, and
protoxide of strontian, and
strontianite, or
mineral carbonate of strontia. (631)
726 Sugars,
all not above number sixteen Dutch standard in color,
all tank bottoms,
all sugar drainings and sugar sweepings,
sirups of cane juice,
melada,
concentrated melada, and
concrete and
concentrated molasses, and
molasses. (235 to 241)
727 Sulphur, lac or precipitated, (633) and
sulphur or brimstone, crude, in bulk, (632)
sulphur ore, as pyrites or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur (except on the copper contained therein) (144) and
sulphur not otherwise provided for. (632)
728 Sulphuric acid
which at the temperature of sixty degrees Fahrenheit
does not exceed the specific gravity of one and three hundred and eighty-thousandths,
for use in manufacturing superphosphate of lime, or
artificial manures of any kind, or
for any agricultural purposes. (594)
729 Sweepings of silver and gold. (798)
730 Tapioca,
cassava or cassady. (800)
731 Tar and pitch of wood, and
pitch of coal-tar. (79, 80)
732 Tea and
tea-plants. (801, 802)
733 Teeth, natural, or unmanufactured. (804)
734 Terra alba. (805)
735 Terra japonica. (806)

* See notes to paragraph 126 of this act, *ante*.

736 Tin ore,
cassiterite or
black oxide of tin, and
tin in bars, blocks, pigs, or grain or granulated,
until July the first, eighteen hundred and ninety-three,
and thereafter as otherwise provided for in this act. (807)
737 Tinsel wire,
lame, or
lahn. (401 or 216)
738 Tobacco stems. (248)
739 Tonquin, tonqua, or tonka beans. (808)
740 Tripoli. (634)
741 Turmeric. (589)
742 Turpentine, Venice. (590)
743 Turpentine, spirits of. (86)
744 Turtles. (810)
745 Types, old, and fit only to be remanufactured. (811)
746 Uranium, oxide and salts of. (635)
747 Vaccine virus. (637)
748 Valonia. (509)
749 Verdigris, or
subacetate of copper. (635)
750 Wafers, unmedicated. (814)
751 Wax, vegetable or mineral. (592)
752 *a* Wearing apparel and other
personal effects (not merchandise)*

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* Must have been in actual use by the persons or families owning them for at least one year, and not intended for any other persons or for sale. Must also be accompanied by the owner. (Tr. Reg., pp. 571, 600, also August 9, 1866, Galveston; and Sept. 23, 1869, F. M. E.)

Or arrive within a reasonable time before or after his arrival. Five or six months cannot be considered a reasonable time. (Oct. 24, 1868, Philadelphia.)

And see S. S. 6317 and 9817 for rule of U. S. Supreme Court as to what constitutes "actual use" within the meaning of this provision.

"Clothing or wearing apparel or personal ornaments accompanying persons arriving in the United States, cannot be admitted free of duty, unless it appear by declaration of the party, under oath, that they have been in his or her actual use." (Tr. Reg., p. 560.)

"Such exemption of wearing apparel cannot be without limit as to the character and quantity of the articles which are to be admitted to free entry: and it is for the Department or its officers to determine whether articles for which exemption is claimed are entitled thereto under a reasonable construction of the law.

"The rule by which the Department usually determines the dutiable or free character of wearing apparel in such cases is as follows:

"1st. Did the owner visit the foreign country for the purpose or with the direct intention of purchasing the article or articles?

"2d. Were the articles intended for the sole use of the person purchasing the same?

"3d. Was such purchase actually necessary for the health or comfort of the person or persons purchasing the same?

"These questions must be answered under oath." (Sept. 25, 1871, J. R. W.)

This embraces a carriage, wagon, sleigh, and harness used abroad by one immigrating into the United States, and to be used by himself here. (June 3, 1862, Oswego; and Sept. 23, 1868, Bost., but see S. S., 2036.)

Personal effects must accompany the person "arriving." (Dept. Let., May 11, 1865, Mrs. J. W. B. See also Oct. 21, 1871, E. S. C. Syn. Ser., 939.)

Must have been in actual use abroad or in the United States by the persons owning them, prior to the shipment from the foreign port. (Tr. Reg., p. 600; and August 9, 1866, Galveston; and October 5, 1866, T. S.)

"Duty must be demanded on all watches but *one* brought into the United States by a single passenger. Seizure should be made only upon denial by the passenger that he has any other, or upon a false statement of the number in his possession. If all the watches are old, the passenger may choose the one to be treated as personal effects. If some are old and some new, the new are to be included among those to be treated as subject to duty." (July 14, 1868, N. Y.)

"An ambrotype, including not only the likenesses of the owners, but pictures of sundry accessories, including a landscape of a foreign country, was held not to be entitled to free entry, but to have been properly subjected to duty of twenty per centum." (July 10, 1865, J. W. S.)

Iron safes, such as are used in an office or store, are not entitled to free entry as immigrants' effects. (Sept. 23, 1868, Boston.)

752 *a* of persons arriving in the United States, (815*a*)
but this exemption shall not be held to include articles
not actually in use and necessary and appropriate
for the use of such persons
for the purposes of their journey
and present comfort and convenience,
or which are intended for any other person or persons,
or for sale:

b *Provided, however*, That all such wearing apparel and other personal effects
as may have been once imported into the United States and subjected to the payment of duty,
and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall,
if not advanced in value or improved in condition by any means since their exportation from the United States,
be entitled to exemption from duty, upon their
identity being established,
under such rules and regulations as may be prescribed by the Secretary of the Treasury.

753 Whalebone, unmanufactured. (816)

754 WOOD.—Logs and
round unmanufactured timber
not specially enumerated or provided for in this act. (734)

755 Fire wood, (698)
handle-bolts,
heading-bolts,
stave-bolts, and
shingle-bolts, (781–2)
hop-poles, (722)
fence-posts, (734)
railroad ties, (769)
ship timber, and
ship-planking,
not specially provided for in this act. (734)

756 *a* Woods, namely,
cedar,
lignum-vitæ,
lancewood,
ebony,
box,
granadilla,
mahogany,
rosewood,
satinwood, and
all forms of cabinet-woods,
in the log, rough or hewn; (818)

b bamboo (647) and
rattan unmanufactured; (770)

c briar-root or briar-wood, and
similar wood unmanufactured, or not further manufactured than cut into blocks
suitable for the articles into which they are intended to be converted; (812)

d bamboo,
reeds, and

e sticks of
partridge,
hair-wood,
pimento,
orange,
myrtle, and
other woods not otherwise specially provided for in this act,
in the rough, or not further manufactured than cut into lengths suitable for sticks for
umbrellas, parasols, sun-shades, whips, or walking-canes; (812) and
f India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted. (725)

757 *a* Works of art,
the production of American artists* residing temporarily abroad, or
b other works of art, including
pictorial paintings on glass,
imported expressly for
presentation†
to a national institution, or
to any state or
municipal corporation, or
incorporated religious society,
college, or
other public institution,
except stained or painted window-glass or stained or painted glass windows;
c but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe. (819)

758 *a* Works of art,
drawings,
engravings,
photographic pictures, and
philosophical and scientific apparatus
brought by professional artists, lecturers, or scientists arriving from abroad

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* Frames of paintings by American artists are exempt from duty only when they are of inconsiderable value, and obviously designed only for the preservation of the painting from injury during its transportation. (Tr. Reg., 1857, p. 578.)

Portraits "done in silk" are not to be considered "paintings," within the meaning of the law. (Ibid., p. 581.)

Vases adorned with figures, constituting their chief value, cannot be considered "statuary." (Ibid., p. 589.)

Nor can a pedestal, the work of an American artist abroad, which is neither surmounted nor accompanied by statues or figure, but designed for statuary made in the United States. (December 17, 1869, N. Y.)

But in case of an importation of a marble monument, composed of several pieces of statuary, entitled to free entry as the work or production of an American artist, the base or pedestal is also exempt from duty when imported with the statue, it being shown that the entire work is that of an American artist residing abroad. (October 27, 1871, N. Y.)

Stereoscopic negatives of views taken in Venezuela and New Grenada by an American, not being either paintings or statuary, are not entitled to free entry under this act. (S. A. F., May 9, 1870. Syn. Series, 659.)

† The regulations issued May 25, 1867, under the original act, were as follows:

"The individual or association of individuals importing any object of art for presentation as a gift to the United States Government, or to any State, county, or municipal government, is required to make an application in writing to the Department, requesting such free entry, which shall contain a description of the work of art imported, and the name of the branch of the United States Government, or of the State, county, or municipal government, to which the presentation is intended to be made; such application to be accompanied by a letter, or other evidence, from the chief officer of the branch of the United States Government, or of the State, county, or municipal government, signifying the acceptance of such work of art as a gift."

Sec. 3.
758 *a* for use by them
temporarily for exhibition and
in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and
b photographic pictures,
paintings, and
statuary,
imported for exhibition
by any association established in good faith and duly authorized under the laws of the United States, or of any State,
expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale,
shall be admitted free of duty,
under such regulations as the Secretary of the Treasury shall prescribe;
c but bonds shall be given for the payment to the United States of such duties as may be imposed by law
upon any and all of such articles
as shall not be exported within six months after such importation:
d *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made. (832)
759 *a* Works of art,
collections in illustration of the progress of the arts, science, or manufactures,
photographs,
works in terra-cotta, parian, pottery, or porcelain, and
artistic copies of antiquities in metal or other material
hereafter imported in good faith
for permanent exhibition at a fixed place by any
society or institution established for the
encouragement of the arts or of science, and
b all like articles imported in good faith by any
society or association for the purpose of erecting
a public monument, and
not intended for sale,
nor for any other purpose than herein expressed;
c but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue
should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and
such articles shall be subject, at any time, to
examination and inspection by the proper officers of the customs:
d *Provided*, That the privileges of this and the preceding section
shall not be allowed to associations or corporations engaged in or connected with
business of a private or commercial character. (833)
760 Yams. (820)
761 Zaffer. (821)
762 *a* Sec. 3. That with a view to secure
reciprocal trade with countries producing the following articles, and
for this purpose,
on and after the first day of January eighteen hundred and ninety-two, *whenever, and so often as*
the President shall be satisfied that the Government of any country producing and exporting

Sec. 3.

sugars, molasses, coffee, tea, and hides, raw and uncured, or
any of such articles,
imposes duties or other exactions upon the agricultural or other products of the United States,
which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States
he may deem to be reciprocally unequal and unreasonable,
he shall have the power and it shall be his duty
b to suspend, by proclamation to that effect,
the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides,
the production of such country,
for such time as he shall deem just, and
c in such case and during such suspension
duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

763 All sugars
not above number thirteen Dutch standard in color
shall pay duty on their polariscopic tests as follows, namely:

764 *a* All sugars
not above number thirteen Dutch standard in color, all
tank bottoms,
sirups of cane juice or of beet juice,
melada,
concentrated melada, concrete and concentrated molasses,*
testing by the polariscope not above seventy-five degrees,
seven-tenths of one cent per pound; and
b for every additional degree or fraction of a degree shown by the polariscopic test,.....two hundredths of one cent per pound additional.

765 *a* All sugars
above number thirteen Dutch standard in color
shall be classified by the Dutch standard of color, and
pay duty as follows, namely:
b All sugar
above number thirteen and
not above number sixteen Dutch standard of color,
one and three-eighths cents per pound.

766 All sugar
above number sixteen and
not above number twenty Dutch standard of color,
one and five-eighths cents per pound.

767 All sugars
above number twenty Dutch standard of color,...two cents per pound.

768 Molasses testing above fifty-six degrees,.....four cents per gallon.

769 Sugar drainings and sugar sweepings shall be subject to duty
either as molasses or sugar, as the case may be,
according to polariscopic test.

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* Concentrated molasses. Under the Act of 1846, the Department held that "the article imported under this designation, being brought by the process of manufacture to the point of crystallization, was to be considered an inferior sugar, and to be so taken in the appraisement, ascertainment, and estimate of the foreign general market value of the article. The Cuban authorities treat it as an inferior sugar. Melado is a manufacture from the juice of the sugar-cane by boiling; thus producing a sweet syrup superior in quality to molasses. Concentrated melado is held to be a manufactured sugar in a green state, and is produced by boiling the melado to the point of crystallization." (Tr. Reg., p. 562.)

Secs. 4 and 5.

770 On coffee,.....three cents per pound.
771 On tea,.....ten cents per pound.
772 Hides, raw or uncured, whether dry, salted, or pickled,
Angora goat-skins, raw, without the wool, unmanufactured,
asses' skins, raw or unmanufactured, and
skins,
except sheep-skins, with the wool on,
one and one-half cents per pound.

773 **Sec. 4.** That there shall be levied, collected, and paid on the importation of all
a raw or unmanufactured articles,
not enumerated or provided for in this act,
a duty of.....ten per centum ad valorem ; (837 *a*) and on
b all articles manufactured, in whole or in part,
not provided for in this act,
a duty of.....twenty per centum ad valorem. (837 *b*)

774 *a* **Sec. 5.** That each and every imported article,*
not enumerated in this act,
which is similar, either in
material,
quality,
texture, or
the use to which it may be applied,
to any article enumerated in this act *as chargeable with duty*
shall pay the same rate of duty which is levied on the enumerated article
which it most resembles in any of the particulars before mentioned; (822) and
b if any *non-enumerated* article
equally resembles two or more enumerated articles
on which different rates of duty are chargeable
there shall be levied on such non-enumerated article
the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty ; (822 *b*) and

775 *a* on articles *not enumerated,*
manufactured
of two or more materials,
the duty shall be assessed at the highest rate at which the same would be chargeable
if composed wholly of the component material thereof of chief value; (823) and
b the words
"component material of chief value,"
wherever used in this act, shall be held to mean

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* According to the decisions of the United States courts, the provisions of paragraphs 774 and 775 *a*, substantially reproduced from the 20th section of the Act of August 30, 1842, are "not designed to levy duties, but to check fraudulent evasions." (Stewart *v.* Maxwell, 16 How., 150.) Their effect was not to impose a duty on an article not provided for in the schedule of this act, or a different duty ; but they simply give a rule of construction, to determine under what schedule a given article shall be ranged for the purpose of charging duty. (Marlot *v.* Lawrence, 1 Blatch., 608.) *They apply, however, only in cases where an article has not been specially provided for in this act.* (Lottimer *v.* Lawrence, ibid., 613.) But an article not enumerated by name in this act, does not come under the section which provides for non-enumerated articles (ante 773), provided it so resembles some enumerated article in quality, material, or use, as to be governed by the above provisions of paragraphs 774 and 775 *a*. (Ross *v.* Peaslee, 2 Curt. C. C., 499.)

These provisions merely determine the *rate* at which duties shall be levied *on unenumerated articles which are dutiable* by the law, and do not authorize the transfer of an article from the unenumerated to the free list. (December 15, 1858, N. Y.)

Secs. 6 to 8.

that component material
which shall exceed in value any other
single component material of the article; and
c the value of each component material
shall be determined by the ascertained value of such material
in its condition as found in the article.

776 If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates. (824)

777 Sec. 6. That on and after the first day of March, eighteen hundred and ninety-one,
all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded or labeled, and
all packages containing such or other imported articles, shall, respectively,
be plainly marked, stamped, branded, or labeled,
in legible English words,
so as to indicate the country of their origin; and
unless so marked, stamped, branded, or labeled
they shall not be admitted to entry.

778 *a* Sec. 7. That on and after March first, eighteen hundred and ninety-one,
no article of imported merchandise which shall
copy or simulate
the name or
trade-mark
of any domestic manufacture or manufacturer,
shall be admitted to entry at any custom-house of the United States.
b And in order to aid the officers of the customs
in enforcing this prohibition
any domestic manufacturer who has adopted trade-marks
may require his name and residence
and a description of his trade-marks to be
recorded in books which shall be kept for that purpose in the Department of the Treasury
under such regulations as the Secretary of the Treasury shall prescribe,
and may furnish to the Department fac-similes of such trade-marks;
c and thereupon the Secretary of the Treasury shall cause one or more copies of the same
to be transmitted to each collector or other proper officer of the customs. (844)

779 *a* Sec. 8. That all
lumber,
timber,
hemp,
manilla,
wire rope, and
iron and steel rods,
bars,
spikes,
nails,
plates,
tees,
angles,
beams, and

Secs. 9 and 10.

779 *a* bolts and
copper and
composition metal
which may be necessary for the
construction and equipment of vessels built in the United States
for foreign account and ownership
or for the purpose of being employed in the foreign trade,
including the trade between the Atlantic and Pacific ports of the United States,
after the passage of this act,
may be imported in bond,
under such regulations as the Secretary of the Treasury may prescribe; and
upon proof that such materials have been used for such purpose
no duties shall be paid thereon.

b But vessels receiving the benefit of this section
shall not be allowed to engage in the coastwise trade of the United States
more than two months in any one year,
except upon the payment to the United States of the duties on which a rebate is herein allowed:

c *Provided*, That vessels built in the United States for foreign account and ownership,
shall not be allowed to engage in the coastwise trade of the United States. (834, 834 *b*)

780 **Sec. 9.** That all articles of foreign production needed for the
repair of American vessels engaged in foreign trade,
including the trade between the Atlantic and Pacific ports of the United States,
may be withdrawn from bonded warehouses free of duty,
under such regulations as the Secretary of the Treasury may prescribe. (835)

781 *a* **Sec. 10.** That all
medicines,
preparations,
compositions,
perfumery,
cosmetics,
cordials, and
other liquors manufactured wholly or in part of domestic spirits,
intended for exportation, as provided by law,
in order to be manufactured and sold or removed,
without being charged with duty and
without having a stamp affixed thereto,
shall, under such regulations as the Secretary of the Treasury may prescribe,
be made and manufactured in warehouses
similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class two:

b *Provided*, That such manufacturer shall first give
satisfactory bonds to the collector of internal revenue
for the faithful observance of all the provisions of law and the regulations as aforesaid,
in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses.

Sec. 10.

781 *c* Such goods, when manufactured in such warehouses,
may be removed for exportation
under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury
without being charged with duty,
and without having a stamp affixed thereto.

d Any manufacturer of the articles aforesaid, or any of them,
having such bonded warehouse as aforesaid,
shall be at liberty,
under such regulations as the Secretary of the Treasury may prescribe,
to convey therein any materials to be used in such manufacture
which are allowed by the provisions of law to be exported free from tax or duty,
as well as the necessary materials, implements, packages, vessels, brands, and labels for the
preparation,
putting up, and
export of the said manufactured articles; and

e every article so used
shall be exempt from the payment of stamp and excise duty by such manufacturer.

f Articles and materials so to be used
may be transferred from any bonded warehouse in which the same may be,
under such regulations as the Secretary of the Treasury may prescribe,
into any bonded warehouse in which such manufacture may be conducted,
and may be used in such manufacture, and
when so used shall be exempt from stamp and excise duty; and
the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles.

g Any materials imported into the United States may,
under such rules as the Secretary of the Treasury may prescribe,
and under the direction of the proper officer,
be removed in
original packages,
from on ship-board, or from the bonded warehouse in which the same may be,
into the bonded warehouse in which such manufacture may be carried on,
for the purpose of being used in such manufacture,
without payment of duties thereon,
and may there be used in such manufacture.

h No article so removed,
nor any article manufactured in said bonded warehouse,
shall be taken therefrom except for exportation,
under the direction of the proper officer having charge thereof as aforesaid,
whose certificate, describing the articles
by their mark or otherwise,
the quantity,
the date of importation,
and name of vessel,
with such additional particulars as may from time to time be required,
shall be received by the collector of customs

Secs. 11 to 13.

781 *h* in cancellation of the bond
or return of the amount of foreign import duties.

i All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.*

782 *a* **Sec. 11.** All persons are prohibited from importing into the United States from any foreign country any
obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image
on or of paper or other material, or any
cast, instrument, or other article of an
immoral nature, or any
drug or medicine, or any article whatever, for the
prevention of conception, or for causing unlawful abortion.

b No such articles, whether
imported separately or
contained in packages with other goods
entitled to entry, shall be admitted to entry; and
all such articles shall be proceeded against, seized, and forfeited by due course of law.

c And all such prohibited articles and
the package in which they are contained in the course of importation
shall be detained by the officer of customs, and
proceedings taken against the same as prescribed in the following section,
unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein
without the knowledge or consent of the importer, owner, agent, or consignee: (838)

d *Provided*, That the drugs hereinbefore mentioned, when
imported in bulk and
not put up for any of the purposes hereinbefore specified,
are excepted from the operation of this section. (839)

783 **Sec. 12.** That whoever, being an
officer, agent, or employee of the Government of the United States, shall knowingly
aid or abet any person engaged in any violation of any of the provisions of law
prohibiting importing, advertising, dealing in, exhibiting, or
sending or receiving by mail
obscene or indecent publications or representations, or
means for preventing conception or procuring abortion, or other articles of
indecent or immoral use or tendency,
shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a
fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both. (840)

784 **Sec. 13.** That any judge of any district or circuit court of the United States,
within the proper district,
before whom complaint in writing of any violation of the two preceding sections is made,

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* Heyl, 2098, Edition of 1882. R. S., Sec. 3433.

Secs. 14 to 17.

to the satisfaction of such judge, and
founded on knowledge or belief, and
if upon belief, setting forth the grounds of such belief, and
supported by oath or affirmation of the complainant
may issue, conformably to the Constitution,
a warrant directed to the marshal or any deputy marshal, in the proper district,
directing him to
search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make
due and immediate return thereof to the end that the same may be
condemned and destroyed by proceedings, which shall be
conducted in the same manner as other proceedings in the case of municipal seizure, and with the
same right of appeal or writ of error. (841)

785 *a* **Sec. 14.** That machinery for repair may be imported into the United States
without payment of duty, under bond, to be given in
double the appraised value thereof, to be
withdrawn and exported after said
machinery shall have been repaired;

b and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and
secure the identity and character of all such importations when again
withdrawn and exported,
restricting and limiting the export and withdrawal to the
same port of entry where imported, and also
limiting all bonds to a period of time of not more than six months from the date of the importation. (831)

786 **Sec. 15.** That the produce of the forests of the
State of Maine upon the
Saint John River and its tributaries,
owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being
unmanufactured in whole or in part, which is
now admitted into the ports of the United States free of duty, shall
continue to be so admitted,
under such regulations as the Secretary of the Treasury shall,
from time to time, prescribe. (829)

787 **Sec. 16.** That the produce of the forests of the
State of Maine upon the
Saint Croix River and its tributaries,
owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being
unmanufactured in whole or in part, shall be
admitted into the ports of the United States free of duty,
under such regulations as the Secretary of the Treasury shall,
from time to time, prescribe. (830)

788 *a* **Sec. 17.** That a
discriminating duty of ten per centum ad valorem,
in *addition* to the duties imposed by law,
shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported
in vessels not of the United States; but

Secs. 18 to 20.

788 *b* this discriminating duty shall
not apply to goods, wares, and merchandise which shall be imported
in vessels not of the United States,
entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the
same duties as shall then be paid on goods, wares, and merchandise
imported in vessels of the United States. (827)

789 *a* **Sec. 18.** That no goods, wares, or merchandise, unless in
cases provided for by treaty,
shall be imported into the United States from any foreign port or place,
except in vessels of the United States, or
in such foreign vessels as
truly and wholly
belong to the citizens or subjects of
that country of which the goods are the
growth, production, or manufacture,
or from which such goods, wares, or merchandise
can only be, or most usually are,
first shipped for transportation.

b All goods, wares, or merchandise
imported contrary to this section, and
the vessel wherein the same shall be imported,
together with her cargo, tackle, apparel, and furniture,
shall be forfeited to the United States; and

c such goods, wares, or merchandise,
ship, or vessel, and cargo,
shall be liable to be seized, prosecuted, and condemned,
in like manner and
under the same regulations, restrictions, and provisions
as have been heretofore established,
for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws. (845)

790 **Sec. 19.** That the preceding section
shall not apply to vessels or goods, wares, or merchandise imported
in vessels of a foreign nation which does
not maintain a similar regulation against vessels of the United States. (846)

791 *a* **Sec. 20.** That the importation of
neat cattle and the
hides of neat cattle from any foreign country into the United States
is prohibited:

b *Provided*, That the operation of this section shall be
suspended as to any foreign country or countries, or any parts of such country or countries,
whenever the Secretary of the Treasury
shall officially determine, and
give public notice thereof
that such importation will
not tend to the introduction or spread of
contagious or infectious diseases
among the cattle of the United States;

c and the Secretary of the Treasury is hereby authorized and empowered,
and it shall be his duty,

Secs. 21 to 24.

to make all necessary orders and regulations to carry this section into effect, or to
suspend the same as therein provided, and to
send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign Countries as he shall judge necessary. (842)

792 Sec. 21. That any person convicted of a willful violation of any of the provisions of the preceding section
shall be fined not exceeding five hundred dollars,
or imprisoned not exceeding one year, or both, in the discretion of the Court. (843)

793 *a* Sec. 22. That upon the
reimportation of articles once exported
of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such
tax has been paid and
refunded by allowance or drawback,
there shall be levied, collected and paid
a duty equal to the tax imposed by the internal-revenue laws upon such articles,
b except articles manufactured in bonded warehouses and exported pursuant to law,
which shall be subject to the same rate of duty as if originally imported. (826)

794 Sec. 23. That whenever any vessel laden with merchandise
in whole or in part subject to duty has been
sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and
within its limits,
for the period of two years, and is
abandoned by the owner thereof,
any person who may raise such vessel
shall be permitted to bring any
merchandise recovered therefrom into the
port nearest to the place where such vessel was so raised,
free from the payment of any duty thereupon, and
without being obliged to enter the same at the custom-house;
but under such regulations as the Secretary of the Treasury may prescribe. (828)

795 *a* Sec. 24. That the works of manufactures engaged in
smelting or refining metals in the United States
may be designated as
bonded-warehouses under such regulations as the Secretary of the Treasury may prescribe:
b *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury.
c Metals in any crude form
requiring smelting or refining to make them readily
available in the arts,
imported into the United States
to be smelted or refined and intended to be exported in a
refined but
unmanufactured state,
shall, under such rules as the Secretary of the Treasury may prescribe and

Sec. 25.

795 *c* under the direction of the proper officer, be removed
in original packages or
in bulk from the vessel or other vehicle on which it has been imported, or
from the bonded-warehouse in which the same may be
into the bonded-warehouse in which such
smelting and refining may be carried on,
for the purpose of being smelted and refined
without payment of duties thereon, and may there be
smelted and refined, together with other metals
of home or foreign production:

d *Provided*, That each day a quantity of refined metal
equal to the amount of imported metal
refined that day
shall be set aside, and such metal
so set aside
shall not be taken from said works
except for exportation, under the direction of the proper officer having charge thereof as aforesaid,
whose certificate, describing the articles
by their marks or otherwise,
the quantity,
the date of importation, and
the name of vessel or other vehicle by which it was imported,
with such additional particulars as may
from time to time be required, shall be received by the collector of customs
as sufficient evidence of the exportation of the metal, or it may
be removed, under such regulations as the Secretary of the Treasury may prescribe,
to any other bonded-warehouse, or
upon entry for, and payment of duties,
for domestic consumption.

e All labor performed and services rendered under these regulations
shall be under the supervision of an officer of the customs, to be
appointed by the Secretary of the Treasury, and
at the expense of the manufacturer.

796 *a* Sec. 25. That where
imported materials on which duties have been paid, are
used in the manufacture of articles manufactured or produced in the United States,
there shall be allowed on the
exportation of such articles
a drawback
equal in amount to the duties paid on the materials used, less one per centum of such duties:*

b *Provided*, That when the articles exported are made in part
from domestic materials,
the imported materials, or
the parts of the articles made from such materials
shall so appear in the completed articles
that the quantity or measure thereof may be ascertained.

c *And provided further*, That the

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* 1978 to 1983 of Pt. I of Heyl's ed. of 1882. Rev. Stat., Sec's 3015 to 3020.

Secs. 26 and 27.

drawback on any article allowed under existing law
shall be continued at the rate herein provided.

d That the imported materials
used in the manufacture or production of articles
entitled to drawback of customs duties when exported
shall in all cases
where drawback of duties paid on such materials is claimed,
be identified,
the quantity of such materials used and
the amount of duties paid thereon shall be ascertained,
the facts of the manufacture or production of such articles in the United States and
their exportation therefrom
shall be determined, and the drawback due thereon
shall be paid to the manufacturer, producer, or exporter,
to the agent of either or
to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid,
under such regulations as the Secretary of the Treasury shall prescribe.

Internal Revenue.

797 *a* Sec. 26. That on and after the first day of May, eighteen hundred and ninety-one,
all special taxes imposed by the laws now in force
upon dealers in leaf tobacco,
retail dealers in leaf tobacco,
dealers in tobacco,
manufacturers of tobacco,
manufacturers of cigars, and
peddlers of tobacco
are hereby repealed.

b Every such dealer in leaf tobacco, retail dealer in leaf tobacco, manufacturer, and peddler shall, however,
register with the collector of the district
his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on,
the same as though the tax had not been repealed, and

c a failure to register as herein required
shall subject such person to a penalty of fifty dollars.

798 *a* Sec. 27. That all provisions of the statutes
imposing restrictions of any kind whatsoever
upon farmers and
growers of tobacco in regard to the
sale of their leaf tobacco, and the
keeping of books, and the
registration and
report of their sales of leaf tobacco, or
imposing any tax on account of such sales,
are hereby repealed:

b *Provided, however*, That it shall be the duty of every
farmer or planter producing and selling leaf-tobacco,
on demand of any internal-revenue officer, or other authorized agent of the Treasury Department,
to furnish said officer or agent

Secs. 28 and 29.

798 *b* a true and complete statement, verified by oath, of
all his sales of leaf-tobacco,
the number of hogsheads, cases, or pounds,
with the name and residence,
in each instance, of
the person to whom sold, and
the place to which it is shipped.

c And every farmer or planter who
willfully
refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid,
shall be guilty of a misdemeanor, and
shall be liable to a penalty not exceeding five hundred dollars.

799 *a* **Sec. 28.** That section thirty-three hundred and eighty-one of the Revised Statutes, be, and the same is hereby, amended
by striking out all after the said number and substituting therefor the following:

b "Every peddler of tobacco,
before commencing, or, if he has already commenced,
before continuing to peddle tobacco,
shall furnish to the collector of his district
a statement accurately setting forth the place of his residence, and,
if in a city
the street and number of the street where he resides,
the State or States through which he proposes to travel;
also whether he proposes to sell his own manufactures or the manufactures of others, and,
if he sells for other parties, the person for whom he sells.

c He shall also give a bond in the sum of five hundred dollars, to be approved by the collector of the district,
conditioned that he shall not engage in any attempt,
by himself or by collusion with others,
to defraud the Government of any tax on tobacco, snuff, or cigars;
that he shall neither sell nor offer for sale any tobacco, snuff, or cigars, except in original and full packages,
as the law requires the same to be put up and prepared by the manufacturer for sale, or
for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as
bear the manufacturer's label or caution notice, and
his legal marks and brands, and
genuine internal-revenue stamps which have never before been used."

800 *a* **Sec. 29.** That section thirty-three hundred and eighty-three, Revised Statutes,
as amended by section fifteen of the act of March first, eighteen hundred and seventy-nine,
be, and the same is hereby, amended
by striking out all of said section
and by substituting in lieu thereof the following:

b "Every peddler of tobacco
shall obtain a certificate from the collector of his collection district,
who is hereby authorized and directed to issue the same, giving the name of the peddler,
his residence, and
the fact of his having filed the required bond;

Secs. 30 to 32.

and shall on demand of any officer of internal revenue,
produce and exhibit his certificate.

c And whenever any peddler
refuses to exhibit his certificate, as aforesaid, on demand of any officer of internal revenue,
said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket, of any person so refusing;
and the collector of the district in which the seizure occurs may,
on ten days' notice,
published in any newspaper in the district,
or served personally on the peddler, or at his dwelling house,
require such peddler to show cause, if any he has, why the horses or mules, wagons, and contents, pack, bundle, or basket so seized shall not be forfeited.

d In case no sufficient cause is shown,
proceedings for the forfeiture of the property seized
shall be taken under the general provisions of the internal-revenue laws relating to forfeitures.

e Any internal-revenue agent may demand production of and inspect the collector's certificate for peddlers,
and refusal or failure to produce the same, when so demanded,
shall subject the party guilty thereof
to a fine of not more than five hundred dollars and
to imprisonment for not more than twelve months."

801 Sec. 30. That on and after the first day of January, eighteen hundred and ninety-one,
the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and
on snuff six cents per pound.

802 *a* Sec. 31. That section thirty-three hundred and sixty-three of the Revised Statutes, be, and hereby is, amended
by striking out all after said number and substituting the following:

b "No manufactured tobacco shall be
sold or offered for sale
unless put up in packages and stamped as prescribed in this chapter,
except at retail by retail dealers from packages authorized by section thirty-three hundred and sixty-two of the Revised Statutes;

c and every person who sells or offers for sale
any snuff or
any kind of manufactured tobacco
not so put up in packages and stamped
shall be fined not less than five hundred dollars nor more than five thousand dollars, and
imprisoned not less than six months nor more than two years.

803 *a* Sec. 32. That section thirty-three hundred and ninety-two of the Revised Statutes,
as amended by section sixteen of the Act of March first, eighteen hundred and seventy-nine,
be and the same is hereby amended to read as follows:

b "All cigars shall be packed in boxes
not before used for that purpose,
containing respectively
twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each:

c *Provided, however*, That manufacturers of cigars shall be

Sec. 33.

803 *c* permitted to pack in boxes not before used for that purpose
cigars not to exceed thirteen nor less than twelve in number, to be used as sample boxes;
d and every person who sells, or offers for sale, or delivers, or offers to deliver,
any cigars in any other form than in new boxes as above described, or
who packs in any box any cigars in excess of or less than the number provided by law to be put in each box respectively, or
who falsely brands any box, or
affixes a stamp on any box denoting a less amount of tax than that required by law,
shall be fined for each offense not more than one thousand dollars,
and be imprisoned not more than two years:
e *Provided*, That nothing in this section shall be construed as
preventing the sale of cigars at retail by retail dealers
who have paid the special tax as such
from boxes packed, stamped, and branded in the manner prescribed by law:
f *And provided further*, That every manufacturer of
cigarettes
shall put up all the cigarettes that he manufactures or has manufactured for him,
and sells or removes for consumption or use,
in packages or parcels containing
ten, twenty, fifty, or one hundred cigarettes each,
and shall securely affix to each of said packages or parcels
a suitable stamp denoting the tax thereon,
and shall properly cancel the same prior to such sale or removal for consumption or use,
under such regulations as the Commissioner of Internal Revenue shall prescribe;
g and all cigarettes imported from a foreign country
shall be packed, stamped, and the stamps canceled in like manner,
in addition to the import stamp indicating inspection of the custom-house
before they are withdrawn therefrom.

804 *a* Sec. 33. That section thirty-three hundred and fifty-seven of the Revised Statutes,
as amended by section two of the act of June ninth, eighteen hundred and eighty, be, and the same is amended, by striking out all after the number
and inserting in lieu thereof the following:
b "Every collector shall keep a record, in a book or books provided for that purpose,
to be open to the inspection of only the proper officers of internal revenue,
including deputy collectors and internal-revenue agents,
of the name and residence of every person engaged in
the manufacture of tobacco or snuff in his district,
the place where such manufacture is carried on,
and the number of the manufactory;
c and he shall enter in said record,
under the name of each manufacturer,
a copy of every inventory required by law to be made by such manufacturer,

Secs. 34 to 37.

and an abstract of his monthly returns;
d and he shall cause the several manufactories of tobacco or snuff in his district
to be numbered consecutively,
which numbers shall not be thereafter changed,
except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue."

805 *a* **Sec. 34.** That section thirty-three hundred and eighty-nine of the Revised Statutes,
as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine,
be, and the same is hereby amended so as to read as follows:
b "Every collector shall keep a record, in a book provided for that purpose,
to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents,
of the name and residence of every person engaged in
the manufacture of cigars in his district,
the place where such manufacture is carried on,
and the number of the manufactory; and
c he shall enter in said record,
under the name of each manufacturer,
an abstract of his inventory and monthly returns; and
he shall cause the several manufacturers of cigars in the district to be numbered consecutively,
which number shall not thereafter be changed."

806 **Sec 35.** That section three thousand three hundred and eighty-seven of the Revised Statutes,
as amended by section sixteen of the act of March first, one thousand eight hundred and seventy-nine,
be, and the same is hereby, amended,
by striking from the said section the following words, namely:
"five hundred dollars, with an additional one hundred dollars for each person proposed to be employed by him in making cigars,"
and inserting in lieu of the words so stricken out
the words: "one hundred dollars."

807 **Sec. 36.** That an internal-revenue tax of
ten dollars per pound
shall be levied and collected upon all
opium manufactured in the United States for smoking purposes; and
no person shall engage in such manufacture
who is not a citizen of the United States, and
who has not given the bond required by the Commissioner of Internal Revenue.

808 *a* **Sec. 37.** That every manufacturer of such
opium shall file with the collector of internal revenue of the district in which his manufactory is located
such notices, inventories, and bonds,
shall keep such books and render such returns of material and products,
shall put up such signs and affix such number to his factory, and
conduct his business under such surveillance of officers and agents
as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require.
b But the bond required of such manufacturer

Secs. 38 to 42.

808 *b* shall be with sureties satisfactory to the collector of internal revenue and
in a penal sum of not less than five thousand dollars; and
the sum of said bond may be increased from time to time and
additional sureties required
at the discretion of the collector, or
under instructions of the Commisioner of Internal Revenue.

809 Sec. 38. That all prepared
smoking opium imported into the United States shall,
before removal from the custom house,
be duly stamped in such manner as to denote that the duty thereon has been paid; and
that all opium manufactured in the United States
for smoking purposes,
before being removed from the place of manufacture,
whether for consumption or storage,
shall be duly stamped
in such permanent manner,
as to denote the payment of the internal revenue tax thereon.

810 Sec. 39. That the provisions of existing laws governing
the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps
relating to tobacco and snuff,
as far as applicable
are hereby made to apply to stamps provided for by the preceding section.

811 Sec. 40. That a penalty of not more than one thousand dollars, or
imprisonment not more than one year, or
both, in the discretion of the court
shall be imposed for each and every violation of the preceding sections of this act
relating to opium,
by any person or persons; and
all prepared smoking opium
wherever found within the United States without stamps required by this act shall be forfeited.

812 Sec. 41. That wholesale dealers in
oleomargarine
shall keep such books and
render such returns in relation thereto
as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require, and
such books shall be open at all times to the inspection of any internal revenue officer or agent.

813 *a* Sec. 42. That any producer of,
pure sweet wines,
who is also a distiller, authorized to separate from fermented grape-juice, under internal-revenue laws,
wine spirits,
may use, free of tax, in the preparation of such sweet wines,
under such regulations and
after the filing of such notices and bonds,
together with the keeping of such records and the
rendition of such reports as to materials and products,

Secs. 43 and 44.

as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, may prescribe,
. so much of such wine spirits so separated by him,
as may be necessary to fortify the wine for the preservation of the saccharine matter contained therein :
b *Provided*, That the wine spirits so used free of tax
shall not be in excess of the amount required to introduce into such sweet wines in alcoholic strength equal to fourteen per centum of the volume of such wines after such use :
c *Provided further*, That such wine
containing after such fortification
more than twenty-four per centum of alcohol,
as defined by section thirty-two hundred and forty-nine of the Revised Statutes,
shall be forfeited to the United States :
d *Provided further*, That such use of wine spirits free from tax shall be confined to the months of August, September, October, November, December, January, February, March, and April of each year.
e The Commissioner of Internal Revenue,
in determining the liability of any distiller of fermented grape-juice to assessment
under section thirty-three hundred and nine of the Revised Statutes,
is authorized to allow such distiller
credit in his computation for the wine spirits
used by him in preparing sweet wine under the provisions of this section.

814 *a* Sec. 43. That the wine-spirits mentioned in section fifty-three of this act
is the product resulting from the distillation of fermented grape juice, and
shall be held to include the product commonly known as grape brandy ; and
b the pure sweet wine which may be fortified free of tax,
as provided in said section,
is fermented grape-juice only, and
shall contain no other substance of any kind whatever
introduced before,
at the time of, or
after fermentation, and
c such sweet wine shall contain not less than four per centum of saccharine matter,
which saccharine strength may be determined by testing,
with Balling's saccharometer or must-scale,
such sweet-wine, after the evaporation of the spirit contained therein, and
restoring the sample tested to original volume by addition of water.

815 *a* Sec. 44. That any person who shall use wine spirits, as defined by section fifty-four of this act, or
other spirits on which the internal-revenue tax has not been paid,
otherwise than within the limitations set forth in section fifty-five of this act, and
in accordance with the regulations made pursuant to this act,
shall be liable to a penalty of
double the amount of the tax on the wine spirits or other spirits so unlawfully used.

Sec. 45.

815 *b* Whenever it is impracticable in any case
to ascertain the quantity of wine spirits or other spirits that have been used in violation of this act
in mixtures with any wines,
all alcohol contained in such unlawful mixtures of wine with wine spirits or other spirits
in excess of ten per centum
shall be held to be unlawfully used:

c *Provided, however*, That if water has been added to such unlawful mixtures,
either before,
at the time of, or
after such unlawful use of wine spirits or other spirits,
all the alcohol contained therein
shall be considered to have been unlawfully used.

d In reference to alcoholic strength of wines and mixtures of wines with spirits in this act
the measurement is intended to be according to volume and
not according to weight.

816 *a* Sec. 45. That under such regulations and official supervision,
and upon the execution of such entries
and the giving of such bonds,
bills of lading,
and other security
as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe,
any producer of pure sweet wines as defined by this act
may withdraw wine spirits from any
special bonded warehouse
free of tax,
in original packages,
in any quantity not less than eighty wine gallons,
and may use so much of the same as may be required by him,
under such regulations, and
after the filing of such notices and bonds, and
the keeping of such records, and
the rendition of such reports as to materials and products and the disposition of the same
as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe,
in fortifying the pure sweet wines made by him,
and for no other purpose,
in accordance with the limitations and provisions as to
uses,
amount to be used,
and period for using the same
set forth in section fifty-three of this act;

b and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury,
is authorized, whenever he shall deem it to be necessary for the prevention of violations of this law,
to prescribe that wine spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery,
rectifying house,
winery,

Sec. 46.

or other establishment used for producing or storing distilled spirits,
or for making or storing wines other than wines which are so fortified, and
that in the building in which such fortification of wines is practiced
no wines or spirits other than those permitted by his regulation shall be stored.

c The use of wine spirits free of tax for the fortification of sweet wines under this act
shall be begun and completed at the vineyard of the wine grower
where the grapes are crushed and the grape juice is expressed and fermented,
such use to be under the immediate supervision of an officer of internal revenue,
who shall make returns describing the kinds and quantities of wine so fortified,
and shall affix such stamps and seals to the packages containing such wines
as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury;

d and the Commissioner of Internal Revenue shall provide by regulations
the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection,
and for final accounting for the use of such wine spirits and
for rewarehousing or
for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

817 *a* Sec. 46. That wine spirits may be
withdrawn from special bonded warehouses
at the instance of any person desiring to use the same to fortify any wines,
in accordance with commercial demands of foreign markets,
when such wines are intended for exportation,
without the payment of tax on the amount of wine spirits used in such fortification,
under such regulations, and
after making such entries, and
executing and filing with the collector of the district from which the removal is to be made
such bonds and bills of lading,
and giving such other additional security
to prevent the use of such wine spirits free of tax
otherwise than in the fortification of wine intended for exportation,
and for the due exportation of the wine so fortified,
as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury;

b and all of the provisions of law governing the
exportation of distilled spirits free of tax,
so far as applicable,
shall apply to the withdrawal and use of wine spirits and the exportation of the same in accordance with this section;

c and the Commissioner of Internal Revenue is authorized,
subject to approval by the Secretary of the Treasury,
to prescribe that wine spirits intended for the fortification of wines under this section

Secs. 47 to 49.

817 *c* shall not be introduced into such wines except under the immediate supervision of an officer of internal revenue,
who shall make returns describing the kinds and quantities of wine so fortified,
and shall affix such stamps and seals to the packages containing such wines
as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

d Whenever such wine spirits are withdrawn as provided herein
for the fortification of wines intended for
exportation by sea
they shall be introduced into such wines
only after removal from storage and arrival alongside of the vessel which is to transport the same;

e and whenever transportation of such wines is to be
effected by land carriage
the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations
as to sealing packages and vehicles containing the same, and
as to the supervision of transportation from the point of departure,
which point shall be determined as the place where such wine spirits may be introduced into such wines
to the point of destination
as may be necessary to insure the
due exportation of such fortified wines.

818 Sec. 47. That all provisions of law relating to the re-importation of any goods of
domestic growth or manufacture
which were originally liable to an internal revenue tax
shall be, as far as applicable,
enforced against any domestic wines sought to be re-imported; and
duty shall be levied and collected upon the same
when re-imported,
as an original importation.

819 Sec. 48. That any person using wine spirits or other spirits which have not been tax-paid
in fortifying wine otherwise than as provided for in this act,
shall be guilty of a misdemeanor, and
shall, on conviction thereof, be punished for each offence by a fine of not more than two thousand dollars, and
for every offense
other than the first
also by imprisonment for not more than one year.

820 *a* Sec. 49. That wine spirits used in fortifying wines may be recovered from such wine
only on the premises of a duly authorized grape brandy distiller; and

b for the purpose of such recovery
wines so fortified may be received as material on the premises of such a distiller,
on a special permit of the collector of internal revenue in whose district the distillery is located; and

c the distiller will be held to pay the tax on a
product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape-juice and
that obtained from the added distilled spirits.

Secs. 50 to 53.

821 *a* Sec. 50. That on and after the day when this act shall go into effect
all goods, wares, and merchandise
previously imported,
for which no entry has been made, and
all goods, wares, and merchandise
previously entered without payment of duty and
under bond for warehousing, transportation, or any other purpose,
for which no permit of delivery to the importer or his agent has been issued,
shall be subjected to no other duty upon the entry or the withdrawal thereof
than if the same were imported respectively after that day;

b *Provided*, That any imported merchandise
deposited in bond
in any public or private bonded warehouse
having been so deposited prior to the first day of October, eighteen hundred and ninety,
may be withdrawn for consumption
at any time prior to February first, eighteen hundred and ninety-one,
upon the payment of duties at the rates in force prior to the passage of this act:

c *Provided further*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse
said duties shall be levied and collected upon the weight of such merchandise
at the time of its withdrawal.

822 Sec. 51. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by
convict labor, shall not be entitled to entry at any of the ports of the United States, and
the importation thereof is hereby prohibited, and
the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

823 Sec. 52. That the value of foreign coin
as expressed in the money of account of the United States
shall be that of the pure metal of such coin of standard value; and
the values of the standard coins in circulation of the various nations of the world
shall be estimated quarterly by the Director of the Mint,
and be proclaimed by the Secretary of the Treasury immediately after the passage of this act
and thereafter quarterly on the first day of January, April, July and October in each year.

824 *a* Sec. 53. That all special taxes shall become due on the first day of July, eighteen hundred and ninety-one,
and on the first day of July in each year thereafter, or
on commencing any trade or business on which such tax is imposed.

b In the former case the tax shall be reckoned for one year; and
in the latter case it shall be reckoned proportionately,
from the first day of the month in which the liability to a special tax commenced
to the first day of July following.

c Special tax stamps may be issued for the months of May and June, eighteen hundred and ninety-one,

Secs. 54 and 55.

824 *c* upon payment of the amount of tax reckoned proportionately under the laws now in force,
and such stamps which have been or may be issued for the period ending April thirtieth, eighteen hundred and ninety,
may, upon payment of one-sixth of the amount required to be paid for such stamps for one year,
be extended until July first, eighteen hundred and ninety-one,
under such regulations as may be prescribed by the Commisioner of Internal Revenue.

d And it shall be the duty of
special tax payers
to render their returns to the deputy collector
at such times within the calendar month in which the special tax liability commenced
as shall enable him to receive such returns, duly signed and verified,
not later than the last day of the month,
except in cases of sickness or absence,
as provided for in section three thousand one hundred and seventy-six of the Revised Statutes.

825 *a* **Sec. 54.** That section twenty of the act entitled "An act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, is hereby amended to read as follows:

b "SEC. 20. That any merchandise
deposited in bond
in any public or private bonded-warehouse
may be withdrawn for consumption
within three years from the date of original importation,
on payment of the duties and charges
to which it may be subject by law at the time of such withdrawal:

c *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

826 *a* **Sec. 55.** That all laws and parts of laws inconsistent with this act are hereby repealed:

b *Provided*, *however*, That the repeal of existing laws, or modifications thereof, embraced in this act
shall not affect
any act done or
any right accruing or accrued, or
any suit or proceeding had or commenced in any civil cause before the said repeal or modifications,

c but all rights and liabilities under said laws
shall continue and may be enforced
in the same manner as if said repeal or modification had not been made.

d Any offenses committed, and
all penalties or forfeitures or liabilities incurred
under any statute embraced in, or changed, modified, or repealed by this act
may be prosecuted and punished, in the same manner and with the same effect
as if this act had not been passed.

e All acts of limitation,
whether applicable to civil causes and proceedings or
to the prosecution of offenses, or

Secs. 1 to 3.

for the recovery of penalties or forfeitures,
embraced in, or modified, changed, or repealed by this act,
shall not be affected thereby, and
all suits, proceedings, or prosecutions, whether civil or criminal,
for causes arising or acts done or committed
prior to the passage of this act
may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

CUSTOMS ADMINISTRATIVE ACT OF JUNE 10, 1890.

(U. S. Statutes at Large, Vol. XXVI., p. 131.)

CHAPTER 407.—*An Act to simplify the Laws in relation to the Collection of the Revenues.*

827 *a* *Be it enacted, etc.*, That all merchandise imported into the United States shall,
for the purpose of this act,
be deemed and held to be
the property of the person to whom the merchandise may be consigned;
b but the holder of any bill of lading
consigned to order
and endorsed by the consignor
shall be deemed the consignee thereof; and
c in case of the
abandonment of any merchandise to the
underwriters the latter may be recognized as the consignee.

828 *a* **Sec. 2.** That all invoices of imported merchandise
shall be made out in the
currency of the place or country
from whence the importation shall be made, or
b if purchased
in the currency actually paid therefor,
shall contain a correct description of such merchandise, and
shall be made in triplicate or
c in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and
d signed by the person owning or shipping the same,
if the merchandise has been actually purchased,
or by the manufacturer or owner thereof,
if the same has been procured otherwise than by purchase,
or by the duly authorized agent of such purchaser, manufacturer, or owner.

829 *a* **Sec. 3.** That all such invoices shall,
at or before
the shipment of the merchandise,
be produced to the consul, vice consul, or commercial agent of the United States of the consular district in which
the merchandise was manufactured

Secs. 3 and 4.

829 *a* or purchased
as the case may be,
for export to the United States, and
shall have endorsed thereon,
when so produced,
a declaration signed by the purchaser, manufacturer, owner, or agent,
setting forth that the invoice is in all respects correct and true,
and was made at the place
from which the merchandise is to be exported to the United States;

b That it contains,
if the merchandise was obtained by purchase,
a true and full statement of the time when,
the place where,
the person from whom
the same was purchased, and
the actual cost thereof,
and of all charges thereon,
as provided by this act; and
that no discounts, bounties, or drawbacks
are contained in the invoice
but such as have been actually allowed thereon; and

c when obtained in any other manner
than by purchase,
the actual market value or wholesale price thereof
at the time of exportation to the United States
in the principal markets of the country from whence exported;

d that such actual market value
is the price at which the merchandise described in the invoice
is freely offered for sale to all purchasers in said markets, and
that it is the price which the manufacturer or owner making the declaration
would have received, and
was willing to receive,
for such merchandise
sold in the ordinary course of trade,
in the usual wholesale quantities, and
that it includes all charges thereon as provided by this act;
and the actual quantity thereof;

e and that no different invoice of the merchandise mentioned in the invoice so produced
has been or will be furnished to any one.

f If the merchandise was actually purchased,
the declaration shall also contain a statement
that the currency in which such invoice is made out
is that which was actually paid for the merchandise by the purchaser.

830 *a* **Sec. 4.** That, except in case of
personal effects accompanying the passenger,
no importation of any merchandise
exceeding one hundred dollars in dutiable value
shall be admitted to entry
without the production of a duly-certified invoice thereof, as required by law,
or of an affidavit made by the owner, importer, or consignee,
before the collector or his deputy,
showing why it is impracticable to produce such invoice; and

Secs. 4 and 5.

b no entry shall be made
in the absence of a certified invoice, upon affidavit as aforesaid,
unless such affidavit be accompanied
by a statement in the form of an invoice, or otherwise,
showing the actual cost of such merchandise, if purchased, or
if obtained otherwise than by purchase,
the actual market value or wholesale price thereof
at the time of exportation to the United States,
in the principal markets
of the country from which the same has been imported;

c which statement
shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise,
to be administered by the collector or his deputy, and

d it shall be lawful for the collector or his deputy
to examine the deponent under oath
touching the sources of
his knowledge, information, or belief in the premises,
and to require him
to produce any letter, paper, or statement of account,
in his possession, or under his control,
which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and

e in default of such production when so requested,
such owner, importer, consignee, or agent shall be thereafter
debarred from producing any such letter, paper, or statement
for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act,
unless he shall show to the
satisfaction of the court
or the officers of the customs,
as the case may be,
that it was not in his power to produce the same when so demanded; and

f no merchandise shall be admitted to entry under the provisions of this section
unless the collector shall be satisfied
that the failure to produce a duly certified invoice
is due to causes beyond the control of the owner, consignee, or agent thereof:

g *Provided*, That the Secretary of the Treasury may make regulations by which
books, magazines, and other periodicals
published and imported in successive parts, numbers, or volumes,
and entitled to be imported free of duty,
shall require but one declaration for the entire series.

h And when entry of merchandise
exceeding one hundred dollars in value
is made by a statement in the form of an invoice
the collector shall require a bond for the production of a duly certified invoice,

831 *a* Sec. 5. That whenever merchandise imported into the United States
is entered by invoice,
one of the following declarations,
according to the nature of the case,

Sec. 5.

831 *a* shall be filed with the collector of the port,
at the time of entry
by the owner, importer, consignee, or agent;
which declaration so filed
shall be duly signed by the owner, importer, consignee, or agent,
before the collector,
or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments,
who may be designated by the Secretary of the Treasury
to receive such declarations and
to certify to the identity of the persons making them,
under regulations to be prescribed by the Secretary of the Treasury;

b and every officer so designated
shall file with the collector of the port
a copy of his official signature and seal:

c *Provided*, That if any of the invoices or bills of lading of any merchandise
imported in any one vessel,
which should otherwise be embraced in said entry,
have not been received at the date of the entry,
the declaration may state the fact,
and thereupon such merchandise of which the invoices or bills of lading are not produced
shall not be included in such entry, but may be entered subsequently.

DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT.

831 *d* I ——— ———, do solemnly and truly declare that I am the consignee [importer or agent] of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— —— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ——— whereof ——— ——— is master, from ——— ——, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and

Sec. 5.

merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

831 *e* I, ——— ——— do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ——— —— whereof ——— ——— is master, from ———; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise and include and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or surpressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

831 *f* I, ——— ———, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— ——— is master, from———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies, the value of all cartons,

Secs. 6 and 7.

cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

832 *a* Sec. 6. That any person who shall
knowingly make any false statement in the declarations provided for in the preceding section, or
shall aid or procure the making of any such false statement
as to any matter material thereto,
shall, on conviction thereof, be punished
by a fine not exceeding five thousand dollars, or
by imprisonment at hard labor not more than two years, or
both, in the discretion of the court:

b *Provided*, That nothing in this section shall be construed
to relieve imported merchandise from forfeiture
by reason of such false statement or
for any cause elsewhere provided by law.

833 *a* Sec. 7. That the owner, consignee, or agent of any imported merchandise
which has been actually purchased,
may, at the time
when he shall make and verify his written entry of such merchandise,
but not afterwards,
make such addition in the entry to the
cost or value given in the invoice, or
pro forma invoice, or
statement in form of an invoice,
which he shall produce with his entry,
as in his opinion may raise the same
to the actual market value or wholesale price of such merchandise
at the time of exportation to the United States,
in the principal markets of the country from which the same has been imported;

b but no such addition shall be made upon entry
to the invoice value of any imported merchandise obtained otherwise
than by actual purchase;
and the collector within whose district any merchandise may be imported or entered,
whether the same has been actually purchased
or procured otherwise than by purchase,
shall cause the actual market value or wholesale price of such merchandise to be appraised; and

Secs. 7 and 8.

c if the appraised value of any article of imported merchandise
shall exceed by more than ten per centum the value declared in the entry,
there shall be levied, collected, and paid,
in addition to the duties imposed by law on such merchandise,
a further sum
equal to two per centum of the total appraised value
for each one per centum that such appraised value exceeds the value declared in the entry; and

d the additional duties
shall only apply to the particular article or articles in each invoice which are undervalued; and

e if such appraised value
shall exceed the value declared in the entry
more than forty per centum,
such entry may be held to be presumptively fraudulent, and
the collector of customs may seize such merchandise and
proceed as in cases of forfeiture for violations of the customs laws; and

f in any legal proceedings which may result from such seizure
the fact of such undervaluation
shall be presumptive evidence of fraud, and
the burden of proof shall be on the claimant to rebut the same, and
forfeiture shall be adjudged,
unless he shall rebut said presumption of fraudulent intent by sufficient evidence:

g *Provided*, That the forfeitures provided for in this section shall apply
to the whole of the merchandise or
the value thereof
in the case or package
containing the particular article or articles in each invoice which are undervalued:

h *And provided further*, That all additional duties, penalties, or forfeitures,
applicable to merchandise entered by a duly certified invoice
shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice.

i *The duty shall not, however, be assessed*
upon an amount less than the invoice or entered value.

834 *a* **Sec. 8.** That when merchandise entered for customs duty
has been consigned for sale
by or on account of the manufacturer thereof,
to a person, agent, partner, or consignee in the United States,
such person, agent, partner, or consignee shall,
at the time of the entry of such merchandise,
present to the collector of customs at the port where such entry is made,
as a part of such entry, and
in addition to the certified invoice or statement in the form of an invoice required by law,
a statement signed by such manufacturer,
declaring the cost of production of such merchandise,
such cost to include all the elements of cost as stated in section eleven of this act.

b When merchandise entered for customs duty
has been consigned for sale

Secs. 8 and 9.

834 *b* by or on account of a person
other than the manufacturer of such merchandise
to a person, agent, partner, or consignee in the United States,
such person, agent, partner, or consignee shall,
at the time of the entry of such merchandise
present to the collector of customs at the port where such entry is made,
as a part of such entry,
a statement signed by the consignor thereof,
declaring that the merchandise was actually purchased by him or for his account, and
showing the time when,
the place where, and
from whom he purchased the merchandise, and
in detail the price he paid for the same:

c *Provided*, That the statements required by this section
shall be made in triplicate, and
shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured,
if consigned by the manufacturer or for his account, or
from whence it was imported
when consigned by a person other than the manufacturer,

d one copy thereof to be delivered to the person making the statement,
one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and
the remaining copy to be filed in the consulate.

835 *a* **Sec. 9.** That if any owner, importer, consignee, agent, or other person
shall make or attempt to make any entry of imported merchandise
by means of any fraudulent or false invoice, affidavit, letter, paper, or
by means of any false statement, written or verbal, or
by means of any false or fraudulent practice or appliance whatsoever, or
shall be guilty of any willful act or omission
by means whereof
the United States shall be deprived of the lawful duties, or any portion thereof,
accruing upon the merchandise, or any portion thereof,
embraced or referred to in such invoice, affidavit, letter, paper, or statement, or
affected by such act or omission,
such merchandise, or the value thereof,
to be recovered from the person making the entry,
shall be forfeited,

b which forfeiture shall only apply to the whole of the merchandise or the value thereof
in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and

c such person shall, upon conviction,
be fined for each offense
a sum not exceeding five thousand dollars, or
be imprisoned for a time not exceeding two years, or
both, in the discretion of the court.

Secs. 10 to 12.

836 *a* Sec. 10. That it shall be the duty of the appraisers of the United States, and
every of them, and every person who shall act as such appraiser, or of the collector, as the case may be,
by all reasonable ways and means in his or their power
to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding)

b the actual market value and wholesale price of the merchandise
at the time of exportation to the United States,
in the principal markets of the country
whence the same has been imported, and

c the number of yards, parcels, or quantities, and
actual market value or wholesale price of every of them,
as the case may require.

837 *a* Sec. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and
subject to ad valorem duty, or
to duty based in whole or in part on value,
can not be ascertained to the satisfaction of the appraising officer,
the appraiser or appraisers shall use all available means
to ascertain the cost of production of such merchandise
at the time of exportation to the United States, and
at the place of manufacture;

b such cost of production
to include cost of materials and of fabrication,
all general expenses
covering each and every outlay of whatsoever nature incident to such production,
together with the expense of preparing and putting up such merchandise ready for shipment, and
an addition of eight per cent. upon the total cost as thus ascertained

c and in no such case shall such merchandise
be appraised upon original appraisal or re-appraisement
at less than the total cost of production as thus ascertained.

838 *a* Sec. 12. That there shall be appointed by the President,
by and with the advice and consent of the Senate,
nine general appraisers of merchandise,
each of whom shall receive a salary of seven thousand dollars a year.

b Not more than five of such general appraisers shall be
appointed from the same political party.

c They shall not be engaged in any other business, avocation, or employment, and
may be removed from office at any time by the President
for inefficiency, neglect of duty, or malfeasance in office.

d They shall be employed at such ports and
within such territorial limits,
as the Secretary of the Treasury may from time to time prescribe, and
are hereby authorized to exercise the powers, and duties devolved upon them by this act and
to exercise, under the general direction of the Secretary of the Treasury,
such other supervision .

Sec. 13.

838 *d* over appraisements and classifications, for duty, of imported merchandise
as may be needful to secure lawful and uniform appraisements and classifications at the several ports.

e Three of the general appraisers shall be on duty
as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York,
during the business hours prescribed by the Secretary of the Treasury,

f at which port a place for samples shall be provided,
under such rules and regulations as the Secretary of the Treasury may from time to time prescribe,
which shall include rules as to
the classes of articles to be deposited,
the time of their retention, and
as to their disposition,
which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

839 *a* Sec. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and
the appraiser, or,
at ports where there is no appraiser,
the person acting as such,
shall report to the collector his decision as to the value of the merchandise appraised.

b At ports where there is no appraiser,
the certificate of the customs officer
to whom is committed the estimating and collection of duties, of
the dutiable value of any merchandise required to be appraised,
shall be deemed and taken to be the appraisement of such merchandise.

c If the collector shall deem the appraisement of any imported merchandise too low
he may order a reappraisement,
which shall be made by one of the general appraisers, or,
if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and
shall have complied with the requirements of law with respect to the entry and appraisement of merchandise,
he may, within two days thereafter
give notice to the collector, in writing, of such dissatisfaction,
on the receipt of which
the collector shall at once direct a reappraisement of such merchandise
by one of the general appraisers.

d The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or
of the general appraiser in cases of re-appraisement,
shall be final and conclusive
as to the dutiable value of such merchandise
against all parties interested therein,

e unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and
shall within two days thereafter

Sec. 14.

give notice to the collector in writing of such dissatisfaction, or
unless the collector shall deem the appraisement of the merchandise too low,
in either case
the collector shall transmit the invoice and all the papers appertaining thereto,
to the board of three general appraisers, which shall be on duty at the port of New York, or
to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty
at that port or at any other port,
which board shall examine and decide the case thus submitted, and
their decision, or that of a majority of them, shall be final and conclusive
as to the dutiable value of such merchandise against all parties interested therein, and

f the collector or the person acting as such
shall ascertain, fix, and liquidate
the rate and amount of duties to be paid on such merchandise, and
the dutiable costs and charges thereon, according to law.

840 *a* Sec. 14. That the decision of the collector
as to the rate and amount of duties chargeable upon imported merchandise,
including all dutiable costs and charges, and
as to all fees and exactions of whatever character (except duties on tonnage),
shall be final and conclusive against all persons interested therein,

b unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties,
shall, within ten days after
"but not before" such ascertainment and liquidation of duties,
as well in cases of merchandise
entered in bond
as for consumption, or
within ten days after the payment of such fees, charges, and exactions,
if dissatisfied with such decision
give notice in writing to the collector,
setting forth therein distinctly and specifically, and
in respect to each entry or payment,
the reasons for his objections thereto, and
if the merchandise is entered for consumption
shall pay the full amount of the duties and charges ascertained to be due thereon.

c Upon such notice and payment
the collector shall transmit the invoice and all the papers and exhibits connected therewith
to the board of three general appraisers, which shall be on duty at the port of New York, or
to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port,
which board shall examine and decide the case thus submitted, and
their decision, or that of a majority of them,
shall be final and conclusive upon all persons interested therein, and

Sec. 15.

840 *d* the record shall be transmitted to the proper collector or person acting as such
who shall liquidate the entry accordingly,
except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act.

841 *a* Sec. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or
the collector, or
the Secretary of the Treasury,
shall be dissatisfied with the decision of the board of general appraisers as provided for in section fourteen of this act,
as to the construction of the law and the facts respecting the classification of such merchandise and
the rate of duty imposed thereon under such classification,
they or either of them,
may, within thirty days next after such decision, and
not afterwards,
apply to the circuit court of the United States within the district in which the matter arises,
for a review of the questions of law and fact involved in such decision.

b Such application shall be made by filing in the office of the clerk of said circuit court
a concise statement of the errors of law and fact complained of, and
a copy of such statement shall be served on the collector, or
on the importer, owner, consignee, or agent,
as the case may be.

c Thereupon the court shall order the board of appraisers
to return to said circuit court the record and the evidence taken by them,
together with a certified statement of the facts involved in the case, and their decisions thereon; and

d all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and

e within twenty days after the aforesaid return is made
the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent as the case may be,
refer it to one of said general appraisers,
as an officer of the court,
to take and return to the court
such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent,
within sixty days thereafter,
in such order and under such rules as the court may prescribe; and

f such further evidence with the aforesaid returns
shall constitute the record upon which
said circuit court shall give priority to, and
proceed to hear and determine
the questions of law and fact involved in such decision,
respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and

g the decision of such court shall be final, and

Secs. 15 and 16.

the proper collector, or person acting as such, shall liquidate the entry accordingly,

h unless such court shall be of opinion that the question involved is of such importance as to require
a review of such decision by the Supreme Court of the United States,
in which case said circuit court, or the judge making the decision
may, within thirty days thereafter,
allow an appeal to said Supreme Court;

i but an appeal shall be allowed on the part of the United States
whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision.

j On such original application, and
on any such appeal,
security for damages and costs shall be given
as in the case of other appeals in cases in which the United States is a party.

k Said Supreme Court shall have jurisdiction and power to review such decision, and
shall give priority to such cases, and
may affirm, modify, or reverse such decision of such circuit court, and
remand the case with such orders as may seem to it proper in the premises,
which shall be executed accordingly.

l All final judgments,
when in favor of the importer,
shall be satisfied and paid by the Secretary of the Treasury
from the permanent indefinite appropriation provided for in section twenty-three of this act.

m For the purposes of this section,
the circuit courts of the United States shall be deemed always open,

n and said circuit courts, respectively, may establish, and from time to time alter,
rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

842 *a* **Sec. 16.** That the general appraisers, or any of them,
are hereby authorized to administer oaths, and
said general appraisers,
the boards of general appraisers,
the local appraisers or
the collectors,
as the case may be,
may cite to appear before them, and examine upon oath
any owner, importer, agent, consignee, or other person
touching any matter or thing which they, or either of them,
may deem material respecting any imported merchandise,
in ascertaining the dutiable value or classification thereof; and

b they, or either of them, may require
the production of any letters, accounts, or invoices relating to said merchandise, and
may require such testimony to be reduced to writing, and

c when so taken it shall be filed in the office of the collector, and
preserved for use or reference until the final decision
of the collector or said board of appraisers

Secs. 17 to 19.

842 *c* shall be made respecting the valuation or classification of said merchandise,
as the case may be.

843 *a* **Sec. 17.** That if any person so cited to appear
shall neglect or refuse to attend, or
shall decline to answer, or
shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or
to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector,
he shall be liable to a penalty of one hundred dollars; and

b if such person be the owner, importer, or consignee,
the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise,
shall be final and conclusive; and

c any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector,
shall be deemed guilty of perjury; and

d if he is the owner, importer, or consignee,
the merchandise shall be forfeited.

844 *a* **Sec. 18.** That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty,
shall be preserved and filed, and
shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury.

b All decisions of the general appraisers
shall be reported forthwith to the Secretary of the Treasury, and
to the board of general appraisers on duty at the port of New York, and

c the report to the board
shall be accompanied, whenever practicable,
by samples of the merchandise in question, and

d it shall be the duty of the said board,
under the direction of the Secretary of the Treasury,
to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and
of the decisions of each of the general appraisers and boards of general appraisers,
which abstract shall contain
a general description of the merchandise in question, and
of the value and rate of duty fixed in each case,
with reference, whenever practicable, by number or other designation,
to samples deposited in the place of samples at New York, and
such abstract shall be issued from time to time,
at least once in each week,
for the information of customs officers and the public.

845 *a* **Sec. 19.** That whenever imported merchandise
is subject to an ad valorem rate of duty, or
to a duty based upon or regulated in any manner by the value thereof,
the duty shall be assessed
upon the actual market value or wholesale price of such merchandise

b as bought and sold

Secs. 19 to 22.

in usual wholesale quantities,
at the time of exportation to the United States, in the principal markets of the country from whence imported, and

c in the condition in which such merchandise
is there bought and sold for exportation to the United States, or consigned to the United States for sale,

d including the value of
all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses

e incident to placing the merchandise in condition, packed ready for shipment to the United States,

f and if there be used for covering or holding imported merchandise, whether dutiable or free,
any unusual article or form
designed for use otherwise
than in the bona fide transportation of such merchandise to the United States,
additional duty shall be levied and collected upon such material or article
at the rate to which the same would be subject if separately imported.

g That the words
"value" or "actual market value"
whenever used in this act or in any law relating to the appraisement of imported merchandise
shall be construed to mean
the actual market value or wholesale price as defined in this section.

846 *a* Sec. 20. Any merchandise deposited* in any public or private bonded-warehouse
may be withdrawn for consumption
within three years from the date of original importation,
on payment of the duties and charges
to which it may be subject by law
at the time of such withdrawal:

b *Provided*, That nothing herein shall affect or impair
existing provisions of law in regard to the disposal of
perishable or explosive articles.

847 *a* Sec. 21. That in all suits or information brought
where any seizure has been made
pursuant to any act providing for or regulating the collection of duties on imports or tonnage,
if the property is claimed by any person,
the burden of proof shall lie upon such claimant:

b *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

848 *a* Sec. 22. That all fees exacted
and oaths administered
by officers of the customs, except as provided in this act,
under or by virtue of existing laws of the United States,
upon the entry of imported goods and the passing thereof through the customs, and

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* Amended by Section 54 of the Tariff Act of Oct. 1, 1890, by inserting the words "in bond" after the word "deposited." (See *ante*, 825.)

Secs. 22 to 24.

848 *a* also upon all entries of domestic goods, wares, and merchandise for exportation,
be, and the same are hereby, abolished; and

b in case of entry of merchandise for exportation,
a declaration, in lieu of an oath,
shall be filed, in such form and under such regulations
as may be prescribed by the Secretary of the Treasury; and

c the penalties provided in the sixth section of this act,
for false statements in such declaration
shall be applicable to declarations made under this section:

d *Provided*, That where such fees, under existing laws, constitute, in whole or in part,
the compensation of any officer,
such officer shall receive, from and after the passage of this act,
a fixed sum for each year equal to
the amount which he would have been entitled to receive as fees for such services during said year.

849 *a* **Sec. 23.** That no allowance
for damage to goods, wares, and merchandise imported into the United States
shall hereafter be made in the estimation and liquidation of duties thereon;

b but the importer thereof may,
within ten days after entry,
abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice,
and be relieved from the payment of the duties on the portion so abandoned:

c *Provided*, That the portion so abandoned
shall amount to ten per centum or over of the total value or quantity of the invoice; and

d the property so abandoned
shall be sold by public auction or otherwise disposed of
for the account and credit of the United States
under such regulations as the Secretary of the Treasury may prescribe.

850 *a* **Sec. 24.** That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that,
in any case of unascertained or estimated duties,
or payments made upon appeal,
more money has been paid to or deposited with a collector of customs
than, as has been ascertained by final liquidation thereof,
the law required to be paid or deposited,
the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated.

b The necessary moneys therefor are hereby appropriated,
and this appropriation shall be deemed a permanent indefinite appropriation; and

c the Secretary of the Treasury is hereby authorized
to correct manifest clerical errors in any entry or liquidation,
for or against the United States,

Secs. 25 to 27.

at any time within one year of the date of such entry,
but not afterwards:

d *Provided*, That the Secretary of the Treasury
shall in his annual report to Congress,
give a detailed statement of the various sums of money
refunded under the provisions of this act or of any other act of Congress relating to the revenue,
together with copies of the rulings under which repayments were made.

851 Sec. 25. That from and after the taking effect of this act
no collector or other officer of the customs
shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person,
for or on account of any rulings or decisions
as to the classification of said merchandise or the duties charged thereon, or
the collection of any dues, charges, or duties on or
on account of
said merchandise, or
any other matter or thing as to which
said owner, importer, consignee, or agent of such merchandise
might, under this act, be entitled to appeal from the decision of said collector or other officer, or
from any board of appraisers provided for in this act.

852 *a* Sec. 26. That any person who shall give, or
offer to give or
promise to give
any money or thing of value,
directly or indirectly,
to any officer or employee of the United States
in consideration of or for any act or omission contrary to law in connection with or pertaining to
the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise
including herein any baggage,
or of the liquidation of the entry thereof, or

b shall by threats or demands, or
promises of any character
attempt to improperly influence or control any such officer or employee of the United States
as to the performance of his official duties

c shall, on conviction thereof,
be fined not exceeding two thousand dollars, or
be imprisoned at hard labor not more than one year, or both,
in the discretion of the court; and

d evidence of such giving, or offering, or promising to give,
satisfactory to the court in which such trial is had,
shall be regarded as prima facie evidence
that such giving or offering or promising was contrary to law, and
shall put upon the accused
the burden of proving that such act was innocent, and
not done with an unlawful intention.

853 *a* Sec. 27. That any officer or employee of the United States who shall,
excepting for lawful duties or fees,
solicit, demand, exact or receive from any person,

Secs. 28 and 29.

853 *a* directly or indirectly,
any money or thing of value,
in connection with or pertaining to
the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise,
including herein any baggage,
or liquidation of the entry thereof,
on conviction thereof, shall be
fined not exceeding five thousand dollars, or
be imprisoned at hard labor not more than two years, or
both, in the discretion of the court.

b And evidence of such soliciting, demanding, exacting, or receiving,
satisfactory to the court in which such trial is had,
shall be regarded as prima facie evidence
that such soliciting, demanding, exacting, or receiving was contrary to law, and
shall put upon the accused
the burden of proving that such act was innocent and
not with an unlawful intention.

854 **Sec. 28.** That any baggage or personal effects arriving in the United States
in transit to any foreign country
may be delivered by the parties having it in charge
to the collector of the proper district,
to be by him retained, without the payment or exaction of any import duty, or
to be forwarded by such collector to the collector of the port of departure and
to be delivered to such parties on their departure for their foreign destination,
under such rules and regulations as the Secretary of the Treasury may prescribe.

855 *a* **Sec. 29.** That sections
twenty-six hundred and eight, (2608)
twenty-eight hundred and thirty-eight, (2838)
twenty-eight hundred and thirty-nine, (2839)
twenty-eight hundred and forty-one, (2841)
twenty-eight hundred and forty-three, (2843)
twenty-eight hundred and forty-five, (2845)
twenty-eight hundred and fifty-three, (2853)
twenty-eight hundred and fifty-four, (2854)
twenty eight hundred and fifty-six, (2856)
twenty-eight hundred and fifty-eight, (2858)
twenty-eight hundred and sixty, (2860)
twenty-nine hundred, (2900) and
twenty-nine hundred and two, (2902)
twenty-nine hundred and five, (2905)
twenty nine hundred and seven, (2907)
twenty-nine hundred and eight, (2908)
twenty-nine hundred and nine, (2909)
twenty-nine hundred and twenty-two, (2922)
twenty-nine hundred and twenty-three, (2923)
twenty-nine hundred and twenty-four, (2924)
twenty-nine hundred and twenty-seven, (2927)
twenty-nine hundred and twenty-nine, (2929)

Sec. 29.

twenty-nine hundred and thirty, (2930)
twenty-nine hundred and thirty one, (2931)
twenty-nine hundred and thirty-two, (2932)
twenty-nine hundred and forty-three, (2943)
twenty-nine hundred and forty-five, (2045)
twenty-nine hundred and fifty-two, (2952)
three thousand and eleven, (3011)
three thousand and twelve, (3012)
three thousand and twelve and one-half, (3012½)
three thousand and thirteen, (3013)
of the Revised Statutes of the United States,
be, and the same are hereby, repealed, and

855 *b* sections
nine, (9)
ten, (10)
eleven, (11)
twelve, (12)
fourteen, (14) and
sixteen (16)
of an act entitled "An act to amend the customs-revenue laws and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, and
sections
seven, (7)
eight, (8) and
nine, (9)
of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, and
all other acts and parts of acts
inconsistent with the provisions of this act,
are hereby repealed,

c but the repeal of existing laws or modifications thereof embraced in this act
shall not affect any act done, or
any right accruing or accrued, or
any suit or proceeding had or commenced in any civil cause before the said repeal or modifications;

d but all rights and liabilities under said laws
shall continue and may be enforced
in the same manner as if said repeal or modifications had not been made.

e Any offenses committed, and
all penalties or forfeitures or liabilities
incurred prior to the passage of this act.
under any statutes embraced in or changed, modified, or repealed by this act
may be prosecuted and punished in the same manner and with the same effect
as if this act had not been passed.

f All acts of limitation,
whether applicable to civil causes and proceedings or
to the prosecution of offenses, or
for the recovery of penalties or forfeitures,
embraced in or modified, changed, or repealed by this act,
shall not be affected thereby; and

Sec. 30.

855 *g* all suits, proceedings, or prosecutions,
whether civil or criminal,
for causes arising or acts done or committed prior to the passage of this act,
may be commenced and prosecuted
within the same time and with the same effect
as if this act had not been passed.

h *And provided further*, That nothing in this act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes
as amended by the act approved February twenty-third, eighteen hundred and eighty-seven,
in respect to
the abandonment of merchandise to underwriters or the salvors of property, and
the ascertainment of duties thereon.

856 Sec. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

MEAT INSPECTION ACT OF AUGUST 30, 1890.

(U. S. Statutes at Large, Vol. XXVI., p. 414.)

CHAPTER 839.—*An Act providing for an Inspection of Meats for Exportation, prohibiting the Importation of adulterated Articles of Food or Drink, and authorizing the President to make Proclamation in certain Cases, and for other Purposes.*

857 *Be it enacted etc.*, That the Secretary of Agriculture may cause to be made a careful inspection of
salted pork and bacon intended for exportation,
with a view to determining whether the same is
wholesome, sound, and fit for human food
whenever the laws, regulations, or orders of the Government of
any foreign country to which such pork or bacon is to be exported
shall require inspection thereof relating to the importation thereof into such country, and
also whenever any buyer, seller, or exporter of such meats
intended for exportation shall request the inspection thereof.

858 Such inspection shall be made at the
place where such meats are packed or boxed, and
each package of such meats so inspected shall bear the
marks, stamps, or other device for identification provided for in the last clause in this section:
Provided, That an inspection of such meats
may also be made at the place of exportation
if an inspection has not been made at the place of packing,
or if, in the opinion of the Secretary of Agriculture,
a reinspection becomes necessary.
One copy of any certificate issued by any such inspector shall be

Secs. 2 and 3.

filed in the Department of Agriculture;
another copy shall be attached to the invoice of each separate shipment of such meat, and
a third copy shall be delivered to the consignor or shipper of such meat
as evidence that packages of salted pork and bacon have been inspected in accordance with the provisions of this act and
found to be wholesome, sound, and fit for human food;
and for the identification of the same such
marks, stamps, or other devices as the Secretary of Agriculture may by regulation prescribe shall be affixed to each of such packages.

859 Any person who shall forge, counterfeit or knowingly and wrongfully alter, deface, or destroy any of the
marks, stamps, or other devices provided for in this section
on any package of any such meats,
or who shall forge, counterfeit, or knowingly and wrongfully alter, deface, or destroy
any certificate in reference to meats provided for in this section,
shall be deemed guilty of a misdemeanor,
and on conviction thereof shall be punished by a
fine not exceeding one thousand dollars or
imprisonment not exceeding one year,
or by both said punishments, in the discretion of the court.

860 **Sec. 2.** That it shall be unlawful to import into the United States any adulterated or unwholesome food
or drug or any vinous, spirituous or malt liquors, adulterated or mixed with
any poisonous or noxious chemical drug or other
ingredient injurious to health.

Any person who shall *knowingly* import into the United States any such adulterated food or drug, or drink,
knowing or having reasons to believe the same to be adulterated,
being the owner or the agent of the owner, or the
consignor or consignee of the owner, or in privity, with them,
assisting in such unlawful act,
shall be deemed guilty of a misdemeanor, and liable to prosecution therefor in the district court of the United States for the district into which such property is imported;
and, on conviction, such person shall be
fined in a sum not exceeding one thousand dollars
for each separate shipment,
and may be imprisoned by the court for a term not exceeding one year,
or both, at the discretion of the court.

861 **Sec. 3.** That any article designed
for consumption as human food or drink,
and any other article of the classes or description mentioned in this act,
which shall be imported into the United States contrary to its provisions,
shall be forfeited to the United States,
and shall be proceeded against under the provisions of chapter eighteen of title thirteen of the Revised Statutes of the United States; and
such imported property so declared forfeited

Secs. 4 to 6.

861 may be destroyed or returned to the importer for exportation from the United States
after the payment of all costs and expenses, under such regulations as the Secretary of the Treasury may prescribe;
and the Secretary of the Treasury may cause such imported articles to be
inspected or examined in order to ascertain
whether the same have been so unlawfully imported.

862 **Sec. 4.** That whenever the President is satisfied that there is
good reason to believe that any
importation is being made, or is about to be made,
into the United States, from any foreign country,
of any article used for human food or drink that
is adulterated to an extent
dangerous to the health or welfare of the people of the United States, or any of them,
he may issue his proclamation
suspending the importation of such articles from such country
for such period of time as he may think necessary to prevent such importation; and
during such period
it shall be unlawful to import into the United States
from the countries designated in the proclamation of the President
any of the articles the importation of which is so suspended.

863 **Sec. 5.** That whenever the President shall be satisfied that
unjust discriminations are made by or under the authority of any foreign state
against the importation to or sale in such foreign state
of any product of the United States,
he may direct that such products of such foreign state
so discriminating against any product of the United States
as he may deem proper
shall be excluded from importation to the United States;
and in such case he shall make proclamation of his direction in the premises,
and therein name the time when such direction against importation shall take effect,
and after such date the importation of the articles named in such proclamation shall be unlawful.
The President may at any time revoke, modify, terminate, or renew any such direction as, in his opinion, the public interest may require.

864 **Sec. 6.** That the importation of neat cattle, sheep, and other ruminants, and swine,
which are diseased or infected with any disease, or
which shall have been exposed to such infection
within sixty days next before their exportation,
is hereby prohibited; and
any person who shall knowingly violate the foregoing provision shall be deemed guilty of a misdemeanor, and shall, on conviction, be punished by a
fine not exceeding five thousand dollars, or by
imprisonment not exceeding three years, and
any vessel or vehicle used in such unlawful importation
with the knowledge of the master or owner of said vessel or vehicle

Secs. 7 and 8.

that such importation is diseased or has been exposed to infection as herein described,
shall be forfeited to the United States.

865 **Sec. 7.** That the Secretary of Agriculture be, and is hereby, authorized,
at the expense of the owner,
to place and retain in quarantine
all neat cattle, sheep, and other ruminants, and all swine, imported into the United States,
at such ports as he may designate for such purpose, and
under such conditions as he may by regulation prescribe, respectively,
for the several classes of animals above described; and
for this purpose
he may have and maintain possession
of all lands, buildings, animals, tools, fixtures, and appurtenances
now in use for the quarantine of neat cattle, and
hereafter purchase, construct, or rent as may be necessary, and
he may appoint veterinary surgeons, inspectors, officers, and employés by him deemed necessary to maintain such quarantine, and
provide for the execution of the other provisions of this act.

866 **Sec. 8.** That the importation of all animals described in this act into any port in the United States,
except such as may be designated
by the Secretary of Agriculture, with the approval of the Secretary of the Treasury,
as quarantine stations,
is hereby prohibited; and
the Secretary of Agriculture may cause to be
slaughtered such of the animals named in this act as may be,
under regulations prescribed by him,
adjudged to be infected with any contagious disease, or
to have been exposed to infection so as to be dangerous to other animals; and
that the value of animals
so slaughtered as being so exposed to infection
but *not* infected
may be ascertained by the agreement of the Secretary of Agriculture and owners thereof, if practicable;
otherwise, by the appraisal by two persons familiar with the character and value of such property,
to be appointed by the Secretary of Agriculture, whose decision, if they agree, shall be final;
otherwise, the Secretary of Agriculture
shall decide between them, and his decision shall be final; and
the amount of the value thus ascertained
shall be paid to the owner thereof out of money in the Treasury appropriated for the use of the Bureau of Animal Industry;
but no payment shall be made for any animal
imported in violation of the provisions of this act.
If any animals
subject to quarantine according to the provisons of this act
are brought into any port of the United States where no quarantine station is established
the collector of such port shall require the same to be conveyed

Secs. 9 and 10.

866 by the vessel on which they are imported or are found
to the nearest quarantine station,
at the expense of the owner.

867 Sec. 9. That whenever, in the opinion of the President, it shall be
necessary for the protection of animals in the United States against infectious or contagious diseases,
he may, by proclamation,
suspend the importation of all or any class of animals for a limited time, and
may change, modify, revoke, or renew such proclamation, as the public good may require; and
during the time of such suspension the importation of any such animals shall be unlawful.

868 Sec. 10. That the Secretary of Agriculture shall cause
careful inspection to be made by a suitable officer
of all imported animals described in this act,
to ascertain whether such animals are infected with contagious diseases or
have been exposed to infection so as to be dangerous to other animals,
which shall then either be placed in quarantine or
dealt with according to the regulations of the Secretary of Agriculture; and
all food, litter, manure, clothing, utensils, and other appliances
that have been so related to such animals on board ship
as to be judged liable to convey infection
shall be dealt with according to the regulations of the Secretary of Agriculture; and
the Secretary of Agriculture
may cause inspection to be made of all animals described in this act intended for exportation, and
provide for the disinfection of all vessels engaged in the transportation thereof, and
of all barges or other vessels used in the conveyance of such animals intended for export to the ocean steamer or other vessels, and
of all attendants and their clothing, and
of all head-ropes and other appliances used in such exportation,
by such orders and regulations as he may prescribe; and
if, upon such inspection,
any such animal shall be adjudged, under the regulations of the Secretary of Agriculture,
to be infected or
to have been exposed to infection so as to be dangerous to other animals,
they shall not be allowed to be placed upon any vessel for exportation;
the expense of all the inspection and disinfection provided for in this section
to be borne by the owners of the vessels on which such animals are exported.

FEBRUARY 18, 1891.

(U. S. STATUTES AT LARGE, VOL. XXVI., p. 1114.)

Joint resolution to correct an error of punctuation in the tariff act of eighteen hundred and ninety.

868 *b*. That the punctuation in paragraph three hundred and sixty-two of "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, be corrected so as to include in the parenthesis in said paragraph only the words "except binding twine," so that the said paragraph will read as follows:

"362. Cables, cordage, and twine (except binding twine) composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn, one and one-half cents per pound; all binding twine manufactured in whole or in part from istle or Tampico fiber, manilla, sisal grass, or sunn, seven-tenths of one cent per pound; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound."

MARCH 3, 1891.

(U. S. STATUTES AT LARGE, VOL. XXVI., p. 1087.)

CHAP. 552.—*An Act to establish certain ports of delivery in Alaska Territory.*

869. **Sec. 1.** That Mary Island, Wrangel, Juneau, Sand Point, Kodiak, and Ounalaska be, and the same are hereby, constituted ports of delivery within the collection district of Alaska. The Secretary of the Treasury may designate customs officers to be stationed at each of said ports with authority to enter and clear vessels, receive duties, fees, and other moneys, and perform such other services as in his judgment the exigencies of commerce may require.

870. **Sec. 2.** That the Secretary of the Treasury be, and is hereby, authorized to provide the necessary buildings for the transaction of the public business at Mary Island and Sand Point at a cost not to exceed in the aggregate fifteen thousand dollars, which sum is hereby appropriated for the purpose.

MARCH 3, 1891.

(U. S. STATUTES AT LARGE, VOL. XXVI., p. 1089.)

CHAP. 555.—*An Act to provide for the inspection of live cattle, hogs, and the carcasses and products thereof which are the subjects of interstate commerce, and for other purposes.*

871. **Sec. 1.** That the Secretary of Agriculture shall cause to be made a careful inspection of all cattle intended for export to foreign countries from the United States, at such times and places, and in such manner, as he may think proper, with a view to ascertain whether such cattle are free from disease; and for this purpose he may appoint inspectors, who shall be authorized to give an official certificate clearly stating the condition in which such animals are found, and no clearance shall be given to any vessel having on board cattle for exportation to a foreign country unless the owner or shipper of such cattle has a certificate from the inspector herein authorized to be appointed, stating that said cattle are sound and free from disease.

872. **Sec. 2.** That the Secretary of Agriculture shall also cause to be made a careful inspection of all live cattle the meat of which is intended for expor-

tation to any foreign country, at such times and places, and in such manner, as he may think proper, with a view to ascertain whether said cattle are free from disease and their meat sound and wholesome, and may appoint inspectors, who shall be authorized to give an official certificate clearly stating the condition in which such cattle and meat are found, and no clearance shall be given to any vessel having on board any fresh beef for exportation to and sale in a foreign country from any port of the United States until the owner or shipper shall obtain from an inspector appointed under the provisions of this act, such certificate.

873. **Sec. 6.** That the inspectors provided for in sections one and two of this act shall be authorized to give official certificates of the sound and wholesome condition of the cattle, sheep, and swine, their carcasses and products described in sections three and four of this act, and one copy of every certificate granted under the provisions of this act shall be filed in the Department of Agriculture, another copy shall be delivered to the owner or shipper, and when the cattle, sheep, and swine, or their carcasses and products are sent abroad, a third copy shall be delivered to the chief officer of the vessel on which the shipment shall be made.

MARCH 3, 1891.

(U. S. STATUTES AT LARGE, VOL. XXVI., p. 1106.)

CHAP. 565.—*An Act to amend title sixty, chapter three, of the Revised Statutes of the United States, relating to copyrights.*

Sec. 1. That section forty-nine hundred and fifty-two of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

874. "**Sec. 4952.** The author, inventor, designer or proprietor of any book, map, chart, dramatic or musical composition, engraving, cut, print, or photograph or negative thereof, or of a painting, drawing, chromo, statue, statuary, and of models or designs intended to be perfected as works of the fine arts, and the executors, administrators, or assigns of any such person shall, upon complying with the provisions of this chapter, have the sole liberty of printing, reprinting, publishing, completing, copying, executing, finishing, and vending the same; and, in the case of dramatic composition, of publicly performing or representing it or causing it to be performed or represented by others; and authors or their assigns shall have exclusive right to dramatize and translate any of their works for which copyright shall have been obtained under the laws of the United States."

Sec. 2. That section forty-nine hundred and fifty-four of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

875. "**Sec. 4954.** The author, inventor, or designer, if he be still living, or his widow or children, if he be dead, shall have the same exclusive right continued for the further term of fourteen years, upon recording the title of the work or description of the article so secured a second time, and complying with all other regulations in regard to original copyrights, within six months before the expiration of the first term; and such persons shall, within two months from the date of said renewal, cause a copy of the record thereof to be published in one or more newspapers printed in the United States for the space of four weeks."

Sec. 3. That section forty-nine hundred and fifty-six of the Revised Statutes of the United States be, and the same is hereby, amended so that it shall read as follows:

876. "**Sec. 4956.** No person shall be entitled to a copyright unless he shall, on or before the day of publication in this or any foreign country, deliver

at the office of the Librarian of Congress, or deposit in the mail within the United States, addressed to the Librarian of Congress, at Washington, District of Columbia, a printed copy of the title of the book, map, chart, dramatic or musical composition, engraving, cut, print, photograph, or chromo, or a description of the painting, drawing, statue, statuary, or a model or design for a work of the fine arts for which he desires a copyright, nor unless he shall also, not later than the day of the publication thereof in this or any foreign country, deliver at the office of the Librarian of Congress, at Washington, District of Columbia, or deposit in the mail within the United States, addressed to the Librarian of Congress, at Washington, District of Columbia, two copies of such copyright book, map, chart, dramatic or musical composition, engraving, chromo, cut, print, or photograph, or in case of a painting, drawing, statue, statuary, model, or design for a work of the fine arts, a photograph of same: *Provided*, That in the case of a book, photograph, chromo, or lithograph, the two copies of the same required to be delivered or deposited as above shall be printed from type set within the limits of the United States, or from plates made therefrom, or from negatives, or drawings on stone made within the limits of the United States, or from transfers made therefrom. During the existence of such copyright the importation into the United States of any book, chromo, lithograph, or photograph, so copyrighted, or any edition or editions thereof, or any plates of the same not made from type set, negatives, or drawings on stone made within the limits of the United States, shall be, and it is hereby, prohibited, except in the cases specified in paragraphs five hundred and twelve to five hundred and sixteen, inclusive, in section two of the act entitled "An act to reduce the revenue and equalize the duties on imports, and for other purposes," approved October first, eighteen hundred and ninety; and except in the case of persons purchasing for use and not for sale, who import subject to the duty thereon, not more than two copies of such book at any one time; and except in the case of newspapers and magazines not containing in whole or in part matter copyrighted under the provisions of this act, unauthorized by the author, which are hereby exempted from prohibition of importation: *Provided, nevertheless*, That in the case of books in foreign languages, of which only translations in English are copyrighted, the prohibition of importation shall apply only to the translation of the same, and the importation of the books in the original language shall be permitted."

Sec. 4. That section forty-nine hundred and fifty-eight of the Revised Statutes be, and the same is hereby, amended so that it will read as follows:

877. "**Sec 4958.** The Librarian of Congress shall receive from the persons to whom the services designated are rendered the following fees:

"First. For recording the title or description of any copyright book or other article, fifty cents.

"Second. For every copy under seal of such record actually given to the person claiming the copyright, or his assigns, fifty cents.

"Third. For recording and certifying any instrument of writing for the assignment of a copyright, one dollar.

"Fourth. For every copy of an assignment, one dollar.

878. "All fees so received shall be paid into the Treasury of the United States: *Provided*, That the charge for recording the title or description of any article entered for copyright, the production of a person not a citizen or resident of the United States, shall be one dollar, to be paid as above into the Treasury of the United States, to defray the expenses of lists of copyrighted articles as hereinafter provided for.

879. "And it is hereby made the duty of the Librarian of Congress to furnish to the Secretary of the Treasury copies of the entries of titles of all books and other articles wherein the copyright has been completed by the deposit of two copies of such book printed from type set within the limits of the

United States, in accordance with the provisions of this act and by the deposit of two copies of such other article made or produced in the United States; and the Secretary of the Treasury is hereby directed to prepare and print, at intervals of not more than a week, catalogues of such title-entries for distribution to the collectors of customs of the United States and to the postmasters of all post-offices receiving foreign mails, and such weekly lists, as they are issued, shall be furnished to all parties desiring them, at a sum not exceeding five dollars per annum; and the Secretary and the Postmaster-General are hereby empowered and required to make and enforce such rules and regulations as shall prevent the importation into the United States, except upon the conditions above specified, of all articles prohibited by this act."

Sec. 5. That section forty-nine hundred and fifty-nine of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

880. **Sec. 4959.** The proprietor of every copyright book or other article shall deliver at the Office of the Librarian of Congress, or deposit in the mail, addressed to the Librarian of Congress, at Washington, District of Columbia, a copy of every subsequent edition wherein any substantial changes shall be made: "*Provided, however*, That the alterations, revisions, and additions made to books by foreign authors, heretofore published, of which new additions shall appear subsequently to the taking effect of this act, shall be held and deemed capable of being copyrighted as above provided for in this act, unless they form a part of the series in course of publication at the time this act shall take effect."

Sec. 6. That section forty-nine hundred and sixty-three of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

881. "**Sec. 4963.** Every person who shall insert or impress such notice, or words of the same purport, in or upon any book, map, chart, dramatic, or musical composition. print, cut, engraving, or photograph, or other article, for which he has not obtained a copyright, shall be liable to a penalty of one hundred dollars, recoverable one-half for the person who shall sue for such penalty and one-half to the use of the United States."

Sec. 7. That section forty-nine hundred and sixty-four of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

882. "**Sec. 4964.** Every person, who after the recording of the title of any book and the depositing of two copies of such book, as provided by this act, shall, contrary to the provisions of this act, within the term limited, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, print, publish, dramatize, translate, or import, or knowing the same to be so printed, published, dramatized, translated, or imported, shall sell or expose to sale any copy of such book, shall forfeit every copy thereof to such proprietor, and shall also forfeit and pay such damages as may be recovered in a civil action by such proprietor in any court of competent jurisdiction."

Sec. 8. That section forty-nine hundred and sixty-five of the Revised Statutes be, and the same is hereby, so amended as to read as follows:

883. "**Sec. 4965.** If any person, after the recording of the title of any map, chart, dramatic or musical composition, print, cut, engraving, or photograph, or chromo, or of the description of any painting, drawing, statue, statuary, or model or design intended to be perfected and executed as a work of the fine arts, as provided by this act, shall within the term limited, contrary to the provisions of this act, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, engrave, etch, work, copy, print, publish, dramatize, translate, or import, either in whole or in part, or by varying the main design with intent to evade the law, or, knowing the same to be so printed, published, dramatized, translated, or imported, shall sell or expose to sale any copy of such

map or other article as aforesaid, he shall forfeit to the proprietor all the plates on which the same shall be copied and every sheet thereof, either copied or printed, and shall further forfeit one dollar for every sheet of the same found in his possession, either printing, printed, copied, published, imported, or exposed for sale, and in case if a painting, statue, or statuary, he shall forfeit ten dollars for every copy of the same in his possession, or by him sold or exposed for sale; one-half thereof to the proprietor and the other half to the use of the United States."

Sec. 9. That section forty-nine hundred and sixty-seven of the Revised Statutes be, and the same is hereby, amended so as to read as follows:

884. "**Sec. 4967.** Every person who shall print or publish any manuscript whatever without the consent of the author or proprietor first obtained, shall be liable to the author or proprietor for all damages occasioned by such injury."

885. **Sec. 10.** That section forty-nine hundred and seventy-one of the Revised Statutes be, and the same is hereby, repealed.

886. **Sec. 11.** That for the purpose of this act each volume of a book in two or more volumes when such volumes are published separately and the first one shall not have been issued before this act shall take effect, and each number of a periodical shall be considered an independent publication, subject to the form of copyrighting, as above.

887. **Sec. 12.** That this act shall go into effect on the first day of July, anno Domini eighteen hundred and ninety-one.

888. **Sec. 13.** That this act shall only apply to a citizen or subject of a foreign state or nation when such foreign state or nation permits to citizens of the United States of America the benefit of copyright on substantially the same basis as its own citizens; or when such foreign state or nation is a party to an international agreement which provides for reciprocity in the granting of copyright, by the terms of which agreement the United States of America may, at its pleasure, become a party to such agreement. The existence of either of the conditions aforesaid shall be determined by the President of the United States by proclamation made from time to time as the purposes of this act may require.

March 3, 1891.

(U. S. Statutes at Large, Vol. XXVI., p. 844.)

Chap. 534.—*An Act relating to the treaty of reciprocity with the Hawaiian Islands.*

889. That nothing in the act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," shall be held to repeal or impair the provisions of the convention respecting commercial reciprocity concluded January thirtieth, eighteen hundred and seventy-five, with the king of the Hawaiian Islands, and extended by the convention proclaimed November ninth, eighteen hundred and eighty-seven; and the provisions of said convention shall be in full force and effect as if said act had not passed.

PART III.

SCHEDULE OF DUTIES

ON

IMPORTATIONS INTO THE UNITED STATES,

UNDER EXISTING STATUTES.

EXPLANATION OF ABBREVIATIONS AND REFERENCES.

+ +, not otherwise provided for.
+ + +, not specified nor otherwise provided for.
A. or Am., American.
add., additional.
add. dty., additional duty.
alb., albata or German silver.
alc. pfy., alcoholic perfumery.
A. prod., products of the United States.
artfl., artificial.
bdg. pps., breeding purposes.
btms., bituminous.
ch. comp., chief component.
ch. v. or ch. val., chief value.
chg. tbco., chewing tobacco.
chem., chemical or chemistry.
cls., classification, or classified.
com. kn., commercially known.
com., commissions.
comp., component, composed of, composition, or compounds.
conf., confectionery.
contg., containing.
cop., copper.
cos., cosmetic.
C., cotton.
cr., crude.
ct., cts., cent or cents.
cut., cutlery.
dec. int., declaration of intention.
dsc., discriminating.
dist. spts., distilled spirits.
dr, drug or drugs.
ds. gds., dress-goods.
dtbl., dutiable.
dty., duty.
emb., embroidery, embroideries, or embroidered.
e. w., earthen ware.
ess., essential, or essence.
exc., except.
exp., exported, exports, or exportation.
ext., extract.
F., flax.
fl., flannel.
fld., filled.
fls., flowers.
frn., foreign.
f. o. b., free on board.
G. A., general appraisers.
grd., ground.
gl., glass.
G., gold.
gds., goods,
hdkfs., handkerchiefs.
im., imitation.
im. exp., immediate exportation.
im. tr., immediate transportation.
impt., imported, importations, or imports.
I., iron.
J., jute.
ld., lead.
lr., leather.
L., linen.
M., mohair.
mat., material, or materials.
mdse., merchandise.
med., medicinal.
mer. v., merchantable value.
met., metallic, or metal.
mf., manufacture.
mfd., manufactured.
mfg, manufacturing.
mfr., manufacturer.
mfs., manufactures.
min., mineral.
pro. pr., proprietary preparations.
pr. met., precious metal.
pf. gal., proof gallon.
pfy., perfumery.
ptd. mat., printed matter.
pr. in., principal ingredient.
pr. or prep., prepared, or preparations.
pr. stones, precious stones.
pps., purposes.
prsvd., preserved.
ptg., painting.
ptgs., paintings.
ptly., partly, or partially.
pulv., powdered, or pulverized.
re-exp., re-exported, or re-exportation.
refd., refined.
regs., regulations.
re-impt., reimported.
Rgs., Treasury Regulations of 1884.
R. S., Revised Statutes.
rtd., returned.
Sec'y Tr., Secretary of Treasury.
S., silk.
sim., similitude.
sm. tbco., smoking tobacco.
sp. imp't., specially imported.
sp. pps., specific purposes.
sp'd, specified.
spts., spirits.
st., steel.
sub., substance.
sv., silver.
tr., transportation, or transit.
undv., undervaluation.
unenm., unenumerated.
ungrd., unground.
unmfd., unmanufactured.
U. S. prod., same as A. prod.
v., vide, or see.
val. or v'd, valued.
veg. sub., vegetable substance.
vsl., vessel.
W., wool.
w. g., wire gauge.
w. h., warehouse.
wln., woollen.
wstd., worsted.
s. s., Synoptical Series of Treasury Decisions.
T. D., Miscellaneous Treasury Decisions at the end of this volume.
T. R., Treasury Regulations of 1857.

Initial letters or syllables, not above defined, are sometimes used to avoid repetitions of the same title or leading word in the same paragraph.

The numbers refer to paragraphs in Part I, and the dates to decisions of the Department not in the S. S., in connection with which, also, the *ports*, to the collector of which, respectively, the letters were addressed, are indicated. Individual correspondents are referred to by their initials.

Per ct.

Aba, a coarse woollen cloth mfd. in western Asia, as other W. cloth under 392.

Abaca or abaka (Manilla) (595).....Free

Abelones,* or abelone meat (703, s. s., 9645, 10,496).....Free.

Abortion, importations to cause, prohibited (782-4).

Absinthe (332).....$2.50 per pf. gal.
in bottles or jugs (336 *h.*)
3 cts. add. on each bottle or jug.

Acacia Farneriana, called "divi-divi," crude (492, s. s., 4371).....Free.
advanced from cr. (24)..... 10

Acacia, Gum, or Gum Arabic, cr. (560). Free.
same, not altogether cr. (24)..... 10

Academies, special impts. for. (See "Schools.")

Academy board, surface coated paper, or mfs. of (420 *a*, s. s., 6177)..... 35

Accordions.....according to materials.
plated ornaments for, of metal (215).. 45

Acetates.
ammonia (76)..... 25
baryta (76)..... 25
copper (76, s. s., 8593)..... 25
iron (76)..... 25
lead, brown (62 *b*).....3½ cts. per lb.
white (62 *a*).....5½ cts. per lb.
lime (76)..... 25
magnesia (76)..... 25
potassa (76)..... 25
soda, cr. or ref'd (76)..... 25
strontia (76)..... 25
zinc (76)..... 25

Acetic acid. (See "Acids")

Acetone (329, 774 *a*, s. s., 7210), $2.50 per pf. gal.

Achate stones. (See "Agates.")

Acids.
acetic, acetous or pyroligneous, not over 1.047 specific gravity (1 *a*), 1½ cts. per lb.
same, over 1.047 specific gravity (1 *b*), 4 cts. per lb.
arsenious (473).....Free.
batyric (473, s. s., 6353).....Free.

Per ct.

Acids.
benzoic (473).....Free.
boracic (2).....5 cts. per lb.
"bromo-fluorescic," so-called (18, s. s., 9425)..... 35
carbolic (473, s. s., 6496, 6609)....Free.
chemical pps., all used for, + + (473).....Free.
chromic (3).....6 cts. per lb.
citric (4).....10 cts. per lb.
cresylic, so-called, same as liquid carbolic (473, s. s., 3980).....Free.
gallic (473).....Free.
hydric (473).....Free.
manufacturing pps., all used for, + + (473).....Free.
medicinal pps., all used for, + + (473).....Free.
muriatic (473).....Free.
"naphthol sulpho acid," so-called (76, s. s., 9457)..... 25
nitric (473).....Free.
nitro-picric (473, s. s., 216, 9827)..Free.
oxalic (473).....Free.
phenic or phenyle, so-called (773 *b*, s. s., 5825)..... 20
picric (473, s. s., 216, 9827).....Free.
pyrogallic (473).....Free.
rosolic, so styled, or aurine (473, s. s., 4514, 9827).....Free.
salicylic (473).....Free.
stibic, so-called, or white oxide of antimony (76, s. s., 9706)..... 25
succinic (473).....Free.
sulphuric, or oil of vitriol + + (5) ¼ ct. per lb.
which, at the temperature of 60° Fahrenheit, does not exceed the sp. gr. of 1.$\frac{380}{1000}$, and is for use in mfg. superphosphate of lime, or artfl. manures, or for agricultural pps. (728).....Free.
tannic or tannin (6).....75 cts. per lb.
tartaric (7).....10 cts. per lb.
thymic or thymol (473, s. s., 8486). Free.
carboys containing, must pay duty in addition to duty on contents, under 104 *a* and *b*.

* Univalve mollusks found on the coasts of South California, and dried and imported by the Chinese for food.

A

Per ct.

"Acme sockets," so called (215, s. s., 7041)..... 45
Aconite, root, leaf and bark (474)..Free.
Acorn cocoa (Dr. Michaelis') (319, s. s., 8951).....2 cts. per lb.
Acorn coffee (321).....1½ cts. per lb.
Acorns of cork-oak, invoiced as "glands de cork-oak," raw (475, s. s., 9332).. Free.
Acorns, powdered (321, Nov. 17, 1863, Balt.).....1½ cts. per lb.
prepared (321).....1½ cts. per lb.
raw, dried or not, but ungrd. (475). Free.
Actinolite ore, grd. (459 *a*, 774 *a*, s. s., 6670)..... 25
Actors' costumes, actual use abroad not required (s. s., 4721).
Actors' effects, free entry under 686 and 752 limited to those intended for the personal use of the party bringing them (s. s., 4686).
Adamantine spar, as Emery (437, 774, T. R., pp. 565, 586).....1 ct. per lb.
Additional duty for undv. of part of impt. (s. s., 3299, 3346, and see "Duty").
Adhesive felt, for sheathing vessels (569). Free.
Adhesive plasters or salves, proprietary, or other (75 *a*)..... 25
Adiantum, a cr. dr. (560).....Free.
Advertisements, obscene, impt. prohibited (782–784).
Adzes, steel mfs., + + (215)..... 45
Aeolian harp, so-called, metal and gl. (108 or 115).
Aerophanes, silk veil goods (414 *a*)..... 50
Aether valerianicus. (See "Ether.")
African fibre, for beds, unmfd. (653). Free.
Agar-agar, also known as "Chinese and Japanese gelatine or isinglass," dtbl. under 773 *b* (s. s., 10,923).
Agaric, cr. (560).....Free.
Agate, so-called, but really cr. onyx (557, s. s., 4842).....Free.
Agate balls, fit for toys (436, s. s., 3264)..... 35
other, and hooks (773 *b*, Aug. 8, 1871, N. Y.)..... 20

A

Per ct.

Agate buttons (429 *a*)..... 25
charms (452, s. s., 7155)..... 50
knife handles, paper weights, dishes and other articles, + + (773 *b*, s. s., 8590)..... 20
mfd. ready for use, not as settings (773 *b*, s. s., 8451)..... 20
mortars, as stoneware (101 *b*, T. R., p. 553)..... 55
rollers (773 *b*, s. s., 8574)..... 20
Agates or achate stones, cut into pr. stones, but not set (454 *a*)..... 10
same, set as jewelry (452)..... 50
same, cut and polished on one side, not for setting (773 *b*, s. s., 3800)... 20
prepd. for settings of compasses, and known as "compass-agates," but not set (454 *a*, s. s., 8928, 9057)..... 10
cut for bookbinders (773 *b*, Aug. 8, 1871, N. Y.)..... 20
unmfd. (476).....Free.
"Agate stones," with metal screws affixed for umbrella handles (215, s. s., 7869)..... 45
Agraffes or cloak clasps, metal and wood (215, s. s., 6425, 9192)..... 45
Agricultural machinery, part met., + + (215)..... 45
seeds, + + (286)..... 20
Agriculture, Department of, plants, trees, shrubs, roots, seed cane, and seeds impt. for or by U. S. bot. garden (679).....Free.
Air-meters, met. and gl., met. ch. val. (215, s. s., 8775)..... 45
same, glass ch. val. (108)..... 60
Alabaster in blocks (123, 774 *a*, s. s., 9149).....65 cts. per cub. ft.
mfs. of, or of which it is ch. v., + + (459)..... 25
statuary for schools, etc. (See "Schools" and "Societies.")
vases (459, s. s., 7127)..... 25
Alaska, impt. of spirits, rifles and ammunition prohibited (s. s., 8219).
impts. of firearms by immigrants and actual settlers (s. s., 8142).
impt. of firearms for hunting sea-otter prohibited (s. s., 7661).
protection of salmon fisheries in (s. s., 9291).

A **A**

Per ct.

Alaska, questions of relief from forfeitures under fur seal laws in (s. s., 8150).
return of Chinese laborers from (s. s., 9251).
regulations enforcing Sec. 14 of act of May 17, 1884, providing civil government for (Circular 30, Feb. 26, 1885).
seal and salmon fisheries, President's proc. (s. s., 9306).
shipment of beer, ale, porter and wine to (s. s., 6820).

Albata or German silver, unmfd. (188).. 25
mfs. of + + (215)..... 45

Albespeyse's Episplastique papers, Nos. 1 and 2 (75 s. s., 6837)..... 25

Albespeyse's Vesicatoires, or Blistering tissue (75 s. s., 6837)..... 25

Album boxes, glass ch. val. + + (108, s. s., 2569)..... 60

Albumen in any form or condition (477). Free.

Albumenized or sensitized paper (419 *b*). 35

Albumen solution, liquid (773 *b*, s. s., 3701)..... 20

Albumen substitute or glue paste (773 *b*, s. s., 9198)..... 20

Albums, autograph, photograph and scrap, wholly or ptly. mfd. (420 *d*).. 35
parts of, separately packed and invoiced, dtbl. respectively according to material (s. s., 6122).
plated metal clasps and ornaments for (215 s. s., 6345)..... 45

Alcoholado, so-called (329, s. s., 1718)... $2.50 per pf. gal.
in bottles or jugs (336 *h*) 3 cts. add. dty. per bottle or jug.

Alcohol, all + + (329, June 18, 1866, A. C. B.).....$2.50 per pf. gal.
withdrawal of for scientific pps. or by scientific insts. (s. s., 7294, 9472).
or alcoholic preps., not restricted as to bottles containing (s. s., 8840).

Alcoholic compounds, + + (8 *b*). $2 per gal. and 25
add. dty. on bottles under 104 *c*.
jasmine and rose floral exts., dtbl. as (8 *b*, s. s., 9712).....$2 per gal. and 25

Alcoholic essences, so-called, but really alcoholic compounds + + (8 *b*, s. s., 6195).....$2 per gal. and 25
flavoring liquor, or ext. of lemon (8 *b*. s. s., 6573).....$2 per gal. and 25
infusion, invoiced as an "Infusion alcoholique de broñ de noix, at 53 degrees" (331, s. s., 5682). $2.50 per pf. gal.
perfumery, including Cologne water (8 *a*).....$2 per gal. and 50
in tin cans or bulk (8 *a*, s. s., 6565). $2 per gal. and 50
tinctures and flavoring extracts of alcohol, glucose, orange-peel, and artfl. fruit ethers (alc. ch. v.) (8 *b*, s. s., 7101).....$2 per gal. and 25
toilet waters (8*a*).....$2 per gal, and 50

Ale in bottles or jugs (337 *a*). 40 cts. per gal.
no addl. dty. on bottles or jugs (337 *b*.)
in casks, or other than in bottles or jugs (337 *c*).....20 cts. per gal.
in casks, no allowance for space occupied by hops (s. s., 3905).
ginger. (See "Ginger-ale.")

Alewives, fish, pickled in barrels (292, s. s., 7215).....1 ct. per lb.

Alizarine assistant. (See "Oils.")
dyes, com. kn. as alizarine black, blue, brown, green, orange and yellow (478).....Free.
gray (18, s. s., 10,015)..... 35
natural or artificial (478) .. ..Free.

Alkalies, alkaloids, and oils, all preparations known as. and all combinations thereof, + + (76)..... 25

Alkaline silicates, all + + (84, s. s., 8781). $\frac{1}{2}$ ct. per lb.

Alkanet root, cr. (560) .....Free.

Alkekenge pills (75, s. s., 6915) 25

Alkekengi, cr. (560).....Free.

Alloys, of which aluminum is comp. of ch. val. (186).....15 cts. per lb.
used as substitutes for steel tools (146).
val. not over 1 ct. per lb. (146 *a*). $\frac{4}{10}$ of 1 ct. per lb.
" over 1 ct., not over $1\frac{4}{10}$ cts. (146 *b*). $\frac{5}{10}$ of 1 ct. per lb.

A

Per ct.

Alloys, val. over $1\frac{4}{10}$ cts., not over $1\frac{8}{10}$ cts. (146 *c*).....$\frac{8}{10}$ of 1 ct. per lb.
val. over $1\frac{8}{10}$ cts. not over $2\frac{2}{10}$ cts. (146 *d*).....$\frac{9}{10}$ of 1 ct. per lb.
val. over $2\frac{2}{10}$ cts., not over 3 cts. (146 *e*).....$1\frac{2}{10}$ cts. per lb.
" over 3 cts., not over 4 cts. (146 *f*). $1\frac{6}{10}$ cts. per lb.
" over 4 cts., not over 7 cts. (146 *g*). 2 cts. per lb.
" over 7 cts., not over 10 cts. (146 *h*). $2\frac{8}{10}$ cts. per lb.
" 10 cts., not over 13 cts. (146 *i*). $3\frac{1}{2}$ cts. per lb.
" 13 cts., not over 16 cts (146 *j*). $4\frac{2}{10}$ cts. per lb.
" over 16 cts. (146 *k*).....7 cts. per lb.
of metal, copper ch. val. (192). 1 ct. per lb.
lead ch. val. (200, 774 *a*, s. s., 6786). 2 cts. per lb.
of which nickel is ch. val. (203). 10 cts. per lb.
Almond meal or flour, toilet prep. (77, s. s., 8885)..... 50
oil, distilled and other (661, s. s., 6545).....Free.
shells (773 *a*)..... 10
Almonds, all in shell (306 *a*). 5 cts. per lb.
bitter, powdered (24, s. s., 9151)..... 10
shelled, bitter and other (306 *b*, s. s., 6953).....$7\frac{1}{2}$ cts. per lb.
Alms-basins for churches (692 *a*, s. s., 6849).....Free.
Aloes, gum, cr. (560).....Free.
not altogether cr. (24)..... 10
Alpaca hair. (See "Wool.")
mfs. of, or of goat hair, are dtbl. at same rates as those of wool or worsted of like description.
noils, dtbl. as wools of same class (s. s., 7470).
Alpen-Kräuter liquor (332, s. s., 7574). $2.50 per pf. gal.
Alpha-naphtylamine mono-sulphonated soda salt (76, s. s., 9343)..... 25

A

Per ct.

Altar, portable, with lr., cases contg. communion service, etc., for use of missionary priests, *not* free as "regalia" (s. s., 8049).
-desks, for churches not free under 692 *a* (s. s., 7229).
Altars, church, and their appurtenances, chiefly of Caen stone, not statuary nor specimens of sculpture under 692, but dtbl. under 128 (s. s., 6032). 40
Althea root, cut in small pieces (560, s. s., 6788).....Free.
Alum, in crystals, or ground or otherwise and alum cake (9)..$\frac{6}{10}$ of 1 ct. per lb.
patent and substitute (9). $\frac{6}{10}$ of 1 ct. per lb.
Alumina, and sulphate of (9). $\frac{6}{10}$ of 1 ct. per lb.
Aluminium, or aluminum, cr. and alloys of which it is comp. of ch. val. (186). 15 cts. per lb.
in leaf, per pkg. of 100 leaves (190). 8 cts. per pkg.
in powder (215, s. s., 9144)..... 45
Aluminus cake. (See above "Alum," etc).
Amber bead crosses set in pr. met. or im. of, for jewelry (452, s. s., 3389). 50
necklaces, beads strung on thread (459).. 25
beads, and all other mfs of + + (459). 25
partly mfd. (s. s., 6745)..... 25
unmfd. or cr. gum of, including pieces of, roughly split or sawed out (479, s. s., 8825).....Free.
ornaments with small met. screws of insignificant val. (459, s. s., 8599)... 25
oil, cr., or rectified (661).....Free.
Ambergris (480).....Free.
oil (661). .....Free.
American art associations, ptgs. impt. by, for exhibition and sale, dtbl. (s. s., 7879).
articles the product of U. S. (See "Articles.")
American artists: works of art, the production of,* subject to Treas. Regs. (757 *a c*).....Free.

* This includes copies actually made by American artists of the productions of other American artists (s. s., 2318).

Productions of American artists entitled to free entry include those of permanent residents, not actually citizens of the U. S. (s. s., 6883).

A

Per ct.

American artists: e. w. decorated by, (100 *a*, s. s., 7580)..... 60

screens decorated by (if not paintings), dbtl. according to material (s. s., 8989).

artists, works of, exp. and re-impt., entered as Am. products (493 *a*, s. s., 3040) .....Free.

bacon. (See "Bacon.")

bags,* exp. filled with leather mfd. in U. S., and returned empty., under Regs. (493 *b*, s. s., 3198).....Free.

same, * exp. filled with frn. dyewoods, grd. in the U. S., held to be dtbl. on re-impt. (s. s., 3511, but see contra, s. s., 8826).

bags, etc., exp. and retd., Art. 382, Regs. explained (s. s., 8157).

barrels,* casks, carboys, bags and vessels, rules for free entry of (s. s., 6235).

barrels, exported filled with domestic petroleum,† and returned empty, under regulations (493 *b*).....Free.

bottles exp. empty and rtd. filled with palm oil, formerly dtbl. (s. s., 4953) now (493 *b*).....Free.

car-wheels, worn out, re-impt. *not free* under 493 *a*. (s. s., 7935, 8229).

citizens dying abroad, personal and household effects of, not merchandise (675).....Free.

fisheries, spermaceti, whale and other fish-oils, and all other articles the products of such fisheries (661). Free.

grain-bags,* bonds for return of (s. s., 5846).

lard and turpentine barrels. exp. filled with domestic products and rtd. empty under 493 *b*. No dec. int. to return required (s. s., 4572).

lumber, sawn in N. B., by aliens, *not* free under 786–7 (s. s., 4300).

A

Per ct.

American mfs. completed abroad, dtbl. and subject to add. duty if value advanced over 10 per cent. (s. s., 8348).

mfs. marine vessels built in U. S. for frn. account and ownership, provisions for impt. of materials for (779).

mfs., to wit: casks, barrels, carboys, bags and other vessels, exported, filled with American products, or exported empty and returned filled with foreign products, including shooks, when returned as barrels or boxes (493 *b*), identity proved under regulations (493 *d*) and on which all internal tax due shall be proven to have been paid before exportation and not refunded ‡ (493 *e*). Free.

paper, printed on and re-impt., dtbl. (s. s., 3065).

products and mfs. when exported and brought back in same condition, under regulations (493 *a*) .....Free.

goods mfd. abroad from, must pay full duty (s. s., 7088).

spools exp. filled and rtd. empty *not* free under 493 *a* (s. s., 4976).

vessels and railroad cars, repairs and equipment of, in a foreign country, dtbl. (See provisions for, 2040 former editions, or Rev. St., Sec. 3114.) ⁒

vessels, *all* foreign products needed for repair of vessels engaged in frn. trade or between Atlantic and Pacific ports of U. S. may be withdrawn from warehouse free of duty under Regs. (780).

Amer-picon, in bottles (332, 336 *h*, s. s., 9797).....$2.50 per pf. gal. and 3 cts. each on bottles.

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* See "Articles" for provisions under 493 *e*, *f* and *g*, in regard to int. rev. tax, drawback, etc.

† American petroleum barrels did not forfeit their right of free entry, under 648 (act of 1883), for being re-coopered abroad (s. s., 3810).

‡ But see also 493 *f* and *g* relating to drawbacks.

⁒ Grain bags of foreign production and manufacture, which under Department's ruling of Nov. 28, 1871 (not published in Synopsis), are exempt from payment of duty as part of the equipment of the vessel, cannot be transferred from the vessel to which they belong to another vessel without being first entered and subjected to the payment of duty. (January 2, 1874, N. O., Syn. Ser. 1749.)

A

	Per ct.
Amethysts, cut, but not set (454 *a*).....	10
rough or uncut (557).....Free.	
set as jewelry (452).....	50
Ammeters or ampere-meters (215).....	45
boxes finely finished, contg., dtbl. according to material (845 *f*, s. s., 9994).	
Ammonia, acetate of (76).....	25
alkali, so-called, but found to be soda-ash (83, s. s., 9326) .....¼ ct. per lb.	
anhydrous, liquefied by pressure (75).	25
aqua, or water of, (75).....	25
carbonate of (10 *a*).....1¾ cts. per lb.	
mono-carbonate of (10 *a*, s. s., 7381). 1¾ cts. per lb.	
muriate of, or sal ammoniac (10 *b*). ¾ ct. per lb.	
sulphate of (10 *c*).....½ ct. per lb.	
Ammoniacum, grains of, cr. (560)..Free.	
not cr. (24).....	10
Amomum or grains of paradise, cr. (560). Free.	
not cr. (24).....	10
Amyl-acetic (25 *c*, s. s., 8881), $2.50 per lb.	
butyric (25 *c*, s. s., 8881)..$2.50 per lb.	
Amylic alcohol, or fusel oil (42).....	10
Amyl of oxyd, so-called (25 *c*, s. s., 1129). $2.50 per lb.	
valerian (25 *c*, s. s., 8881). $2.50 per lb.	
Anatomical preparations (707) .....Free.	
specimens, models, or imitations of, in papier maché (461, s. s., 1767)...	35
manikin of papier maché (461, s. s., 3831).....	35
Anchors, or parts of, iron or steel (153). 1Ⅷ cts. per lb.	
Anchovies and sardines in tin boxes as follows:	
whole boxes, not over 5 inches long, 4 wide, and 3½ deep (291 *a*), 10 cts. each.	

A

	Per ct.
Anchovies and sardines, half boxes, not over 5 inches long, 4 wide, and 1⅝ deep (291 *b*).....5 cts. each.	
quarter boxes, not over 4¾ inches long 3½ wide, and 1¼ deep, and ⅛ boxes recognized as quarter boxes (cubic contents of all boxes the rule) (291 *c*, s. s., 7434).....2½ cts. each.	
*the same** in any other form including ⅛ boxes which are *not* recognized as quarter boxes (291 *d*. s. s., 7434). ...	40
Anchovy, bloater, and shrimp paste, (287, s. s., 7388, 9696).....	45
sauce, or paste in bottles (287, s. s., 3492).....	45
Andirons, cast-iron (161)...1$\frac{2}{10}$ cts. per lb.	
Angelica root, cr. (560).....Free.	
Angles, iron or steel (137, s. s., 8634). $\frac{9}{10}$ of 1 ct. per lb.	
Angora goats, sp. impt. for breeding pps. (482).....Free.	
hair, including that known as "white chevrette," as wool of class 2 (377, 384 *b*, s. s., 9810).	
goat skins, raw, without the wool, unmfd. (605).....Free.	
Angostura bitters (74, s. s., 9289). 50 cts. per lb.	
Aniline, arseniate of (490).....Free.	
dye, "jaune Indien" (18, s. s., 5686).	35
dyes or colors, as coal-tar dyes or colors (18).....	35
oils (661).....Free.	
paste or pulps, not dyes (19).....	20
paste, so-called, but really colors (18, s. s., 2810)	35
residuum, as aniline dye (18, s. s., 3913).....	35
a cheap article, used as a substitute for cudbear, contg. a very small percentage of aniline coloring matter (19 or 773 *b*, s. s., 3721)...	20
salts (481) .....Free.	

* "The measurements laid down in the tariff for these several classes of boxes should be taken together as a unit of dimension for each, or, in other words, the boxes should be classified for duty, on the basis of their cubic contents or of their several measurements as a whole, and all boxes of which the cubic contents should exceed the cubic contents of the standard quarter boxes as contained in the tariff should be classified as half boxes, and all boxes of which the contents exceed those of the standard half boxes should be classified as whole boxes, and the ⅛ boxes *which are not recognized* as quarter boxes or specifically provided for in the tariff, and the boxes the cubic contents of which exceed those of whole boxes, should be classified at the rate of 40 per cent. ad valorem" (s. s., 7434).

Per ct.

Aniline toluidine, as aniline oil (661, s.s., 9487).....Free.
Animal carbon, fit for fertilizing only (511).....Free.
Animals for breeding.* (See below "Animals sp. impt," etc., and see also regs. for (s. s., 5664, 5712, 5733, 5736 and 6732.)
hair + + (604).....Free.
parchment used as a substitute for lr. roller-skins (672, s. s., 8947)....Free.
integuments of, + + (507).....Free.
living, brought into the United States temporarily for not over 6 months, for exhibition or competition, offered by any agricultural or racing association, under regs. and bonds (483 *a*, s. s., 8417).....Free.
living, to wit: cattle, hogs, horses, mules, and sheep. (See those titles respectively).
excepting above and leeches, birds, fowls, and others specified, and comprehending all other living bodies endowed with sensation and power of motion, and + + (251, Oct. 30, 1866, A. & Co., and s. s., 1098)..... 20
from contiguous frn. territory, when free entry for temporary use allowed (s. s., 6815).
impt. under free list, regs. as to (s. s., 10,305).
not all animals fit for bdg. pps. exempt from duty (s. s., 10,337).
portions of, dried, but unmfd. for glue stock (606).....Free.
sp. impt. under regs. for breeding pps. *(482, s. s., 10,305).....Free.
such as lions, tigers, elephants, etc., which do not ordinarily breed in captivity, not free under 482 (s. s., 5664).
teams of, including their harness and tackle, and the wagons, or other vehicles actually owned by persons immigrating with their families, and in actual use for the purpose of such immigration under regs. (483 *b*). Free.
Animals, what evidence required, and when entry free under 483 *a* and *b* (s. s., 7562, 7747).
wild, impt. for use in circuses, menageries, or other like institutions, to be exhibited for gain, not free under 483 *c* (s. s., 10,305).
wild, intended for exhibition in zoological collections for scientific and educational pps. and not for sale or profit (483 *c*).
Anise seed (699).....Free.
oil, or anise seed oil (661).....Free.
Annatto, annotta or arnotto (484)..Free.
all extracts of (484).....Free.
extract so-called but a lake color. (See "Colors.")
seed (492).....Free.
Anodyne, Hoffman's (74)..50 cts. per lb.
Anodynes, proprietary and other alcoholic (74).....50 cts. per lb.
non-alcoholic (75)..... 25
Antependia, for churches, *not* free as regalia (s. s., 6984).
Anthoss oil (661).....Free.
Anthracite coal (536).....Free.
shale (432, s. s., 5308).
75 cts. per ton of 28 bu. of 80 lbs. each.
Anthropometric instruments for use in penitentiaries dtbl. (s. s., 8465).
Anti-febrine (75, s. s., 8839)..... 25
Anti-fouling comp. for painting ships' bottoms (61, s. s., 4973)..... 25
"Antimonial lead," certain so-called, dtbl. as type metal (208 *a*, s. s., 8147).
1½ cts. per lb. for the lead therein.
Antimony as regulus or metal (187)
¾ of 1 ct. per lb.
golden sulphuret of (76, s. s., 7952)... 25
ground (773 *b*, s. s., 5473)..... 20
ore, cr., sulphite of (485).....Free.

* The U. S. Sup. Court held in 1883 that animals impt. for breeding pps. under the law then in force need not be of superior stock (s. s., 5551), but quaere, whether, under the special provisions of par. 482 of the present law this ruling is now applicable. But see s. s., 10,305, and proviso to paragraph 482.—EDITOR.

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Per ct.

Antimony, penta-sulphide of (76, s. s., 7952)..... 25
sulphate of, so-called, but chem. comp. known as penta-sulphide or golden sulphuret of, which see above (76, s. s., 7852)..... 25
white oxide of, or so-called "acid stibic" (76, s. s., 9706)..... 25
Anti-oxide, as varnish (56 *a*, s. s., 7598). 35
"Antipyrine," so-called (75, s. s., 7086). 25
Antiquarian paper (422)..... 25
Antique armor, modern imitations of, of metal (215, s. s., 1700)..... 45
ecclesiastical woodwork, such as carved panels and figures, from old cathedrals, produced prior to the year 1700 (524, s. s., 7179).....Free.
oil (76)..... 25
Antiquities, collections of, embracing *only* such articles as are suitable for souvenirs or cabinet collections, and were produced prior to the year 1700* (524, s. s., 6842).....Free.
Ant's eggs, baked (773 *a*, s. s., 4157)..... 10
Anvils, iron or steel, or both combined, by whatever process mfd. or in whatever stage of mf. (155).
2½ cts. per lb.
Apatite or rock phosphate (486)...Free.
Apparatus, life-saving, sp. impt. by life-saving societies (633).....Free.
philosophical, according to material.
platinum, for chem. uses (682)...Free.
used in penitentiaries for measuring criminals, dtbl. (s. s., 8465).
Apparel, to wit: cloaks and other outside garments for ladies and children, wholly or ptly. of wool, wstd. or animal hair (not knit) (397).
49½ cts. per lb. and 60

A

Per ct.

Apparel, wearing, of all kinds ++ wholly or ptly. of wool, worsted, or animal hair and whether wholly or ptly. made up or mfd. (396 *a*).
49½ cts. per lb. and 60
Apple butter (287)..... 45
Appollinaris mineral water (650 s. s., 5115, 7638).....Free.
Apricot paste or paté of (303)..... 35
Apples, green or ripe (297).
25 cts. per bus.
dried, desiccated, evaporated or prep. ++ (298).....2 cts. per lb.
Application of decisions to goods already sold (s. s., 9562).
Appraised values, definition of and rules for guidance of custom officers (s. s., 9714).
Appraisement, disallowance of discount and advance in value, entitled to re-appraisment (s. s., 9729).
of goods invoiced at an average price. (See rule as to s. s., 9704).
rules for (s. s., 6738).
conflict of instructions, rule as to (s. s., 7040).
goods entered by, rule as to charges for storage, etc. (s. s., 8993).
Appraisements and re-appraisements, effect of (s. s., 7235).
how dtbl. charges to be returned (s. s., 7558).
not subject to last clause of sec. 2900 R. S., (s. s., 10,065).
of dtbl. values, rules for (s. s., 9714).
of goods by sample (see s. s., 6601).
without reference to charges, apply simply to value of goods *per se* (s. s., 7458).

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* "The term 'collection of antiquities' imports a collection of articles where both the antiqueness of the individual articles and the circumstance that they are assembled together into a collection, unite to make them attractive or useful or valuable or otherwise desirable; and does not embrace articles which are grouped together by the mere accident of enumeration upon the same invoice, and that the *chance* aggregation of two or more articles cannot fairly be held to be a collection of antiquities" (s. s., 9839, 10,451).

But as to single articles intended for a collection. (See G. A. 38. 39 and 66).

Antiquities with modern attachments or additions, dtbl. (s. s., 9383, 10,024). Department decided, Aug. 18, 1886, under the act of 1883, that collections of antiquities were entitled to free entry, "irrespective of the use for which they might be intended" (s. s., 7705. See also s. s. 3754, as to those imported for sale and held to be free of duty).

Per ct.

Appraisements, where market values cannot be ascertained directly, how to proceed (837 *a*).

Appraisers, correction of returns by (s. s., 6928, 8295, 8584, 9550).

country of exp. and last place of shipment to U. S. to be determined by (s. s., 8137).

date of shipment to decide values (s. s., 8354).

functions as to classification (s. s., 9659).

how to return dtbl. charges (s. s., 7534).

local, conferences of (s. s., 8042).

not to disclose sources of information as to undervaluation and frauds (s. s., 6250).

to take and preserve samples (s. s., 7487).

general, appointment and duties of (838 to 844).

Aqua ammonia (75 *a*)..... 25

fortis or nitric acid (473).....Free.

Aquadiente (329, s. s., 7838).
$2.50 per pf. gal.

impt. in casks of less than 14 gals. forfeited (330 *c*, s. s., 7838).

Arabic, gum, cr. (560).....Free.

other than cr. (24)..... 10

Archil, or orchil, in the weed or liquid (665).....Free.

Architect, visiting U. S. professionally, photographic apparatus in his use free under (686 s. s., 6977).

Architects, statues not tools of trade of (s. s., 10,405).

works of art, etc., bought by them abroad while travelling, are not tools of trade, etc., under 686 (s. s., 7009).

Arctic shoes, part wool (396 *a*, or 397).
49½ cts. per lb, and 60

Argal or Argol, or cr. tartar (487)..Free.

Argentiferous lead ores, cls. of, to be according to comp. of ch. val. s. s., 9662).

Argentine (argentan) albata, or German silver, unmfd. (188)..... 25

mfs. of (215)..... 45

Arizona, customs district (s. s., 9995).

Armenian bole (202, s. s., 3342)..... 20

Per ct.

Armenian bole, cosmetic (77)..... 50

Armor of metal (215)..... 45

Arms, fire. (See "Firearms.")

side (166)..... 35

Aromatic cachous (77, s. s., 9182)..... 50

seeds, crude (560).....Free.

grd., or advanced in val. or condition (24)..... 10

Aromatique bitters (74, s. s., 9289).
50 cts. per lb.
and addl. duty on bottles under 104.

Arps' pepsin bitters (332, s. s., 9195, 9386).....$2.50 per pf. gal. and duty on bottles.

Arracene, S. and C., S. ch. val. (414 *a*, s. s., 6650, 7924)..... 50

Arrack (332).....$2.50 per pf. gal.

in bottles or jugs.....3 cts. in add. on each bottle or jug (336 *h*).

Arrowroot (488).....Free.

Hawaiian.....Free.

starch (323, s. s., 3385)....2 cts. per. lb.

Arseniate of aniline (490).....Free.

Arsenic (489).....Free.

sulphide of, or orpiment (489)....Free.

Arsenious acid (473).....Free.

Art associations, so-called, when not entitled to free entry of ptgs. etc., under 758 *b* (s. s., 10,027).

educational stops of gl. and met. valued not over 6 cts. per gross (491).
Free.

encouragement of, impts. by associations established for. (See below "Art, works of, for temporary exhibition.")

Artichokes, in sealed tin cans (287, s. s., 9188)..... 45

in their natural condition (288)..... 25

Articles, cr. for dyeing or tanning + + (492).....Free.

domestic, that is to say, of the growth, produce and mf. of the U. S. when returned after having been exported, without having been advanced in value or improved in condition by any process of mf. or other means, identity proved under regulations, and on which all internal taxes to which they were subject shall be proved to have been paid before ex-

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Per ct.

portation, and *not* refunded, and on which no drawback has been allowed (493 *a*).....Free.

This provision does not apply to any article mfd. in bonded-warehouse and exported (493 *g*), nor to any article upon which drawback has been allowed; and the reimportation of the latter is expressly prohibited except on payment of duties equal to such drawback (493 *f*) and if any of such reimported articles were subject to internal tax at the time of exportation, such tax must be proved to have been paid before expt. and not refunded (493 *e*).

When mfd. tobacco which has been exported without payment of internal revenue tax is reimported, it must be retained in the custody of the collector of customs until internal revenue stamps to pay the legal duties are placed thereon (493 *h*).

in bulk. (See "Definition," etc., T. D. 16).

made of metal + + (215)..... 45

not enumerated in the tariff laws, which *are similar* either in material, quality, texture, or the use to which they may be applied, to any enumerated articles *chargeable with duty*, pay the same rates of duty levied upon the enumerated articles which they most resemble in any of the above particulars (774 *a*).

If any of them equally resemble two or more of the enumerated articles, subject to different rates of duty they must pay the highest of such rates (774 *b*).

If they are mfd. of two or more materials, they must pay the highest rate to which they would be subject if composed wholly of their component material of chief value (775 *a*).

And the term "component material chief value," wherever used in the tariff laws, is to be held to mean *that* component material which exceeds in value any other *single* component (775 *b*).

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Per ct.

The value of each component material is to be determined by its ascertained value in its condition as found in the article (775 *c*).

If two or more rates of duty are applicable to any imported article (whether enumerated or not), it must pay the highest of such rates (776).

not enumerated (other than similitudes), mfd. in whole or in part + + (773 *b*)..... 20

same, raw or unmfd. + + (773 *a*)..... 10

obscene or immoral, to wit: obscene books, pamphlets, paper, writing, advertisements, circulars, prints, pictures, drawings, or other representations, figures, or images on or of paper or other material or any casts, instruments, or other articles of an immoral nature, or any drugs or medicines or other article for the prevention of conception, or for causing unlawful abortion (whether impt. separately or in pkgs. with other goods), the importation and entry of, forbidden (782 *a* and *b*), but see proviso as to exception of certain drugs imported in bulk (782 *d*).

of cotton, flax, jute or other vegetable fiber, embroidered by hand or machinery + +. (See "Laces," etc.).

of foreign mf. usually or ordinarily marked, stamped, branded or labelled, and all packages containing such or other imported articles must be *plainly* marked, stamped, branded or labelled, so as to indicate the country of their origin; or their entry prohibited (777).

of glass. (See "Glass.")

of iron, steel or tin. (See those titles.)

of trifling value brought by passengers from Canada. (See s. s., 436).

of wearing apparel, cotton or other vegetable fiber + + (349 *a*)... 50

silk or S. ch. val, + + (413 *a*). 60

W., wstd. or animal hair + + (396 *a* and *d*. See also 397).

49½ cts. per lb. and 60

Per ct.

Articles produced either in whole or in part by lithographic process (420 *c*). 35
Artificial alizarine colors. (See "Alizarine.")
and ornamental feathers and flowers or parts thereof, of whatever mat. *and for whatever use*, + + (443 *b*, s. s., 6216) 50
bait (rubber frogs, insects, etc.), with steel fish hooks (215, s. s., 7013).... 45
flower bon-bon holders (443 *b*, s. s., 10,493) 50
flowers of gelatine (443 *b*, 7595)..... 50
hanging baskets contg. (443 *b*, s. s., 6230) 50
jet (443 *b*, s. s., 8919)..... 50
metal wreaths enclosing porcelain flowers, dtbl. as (443 *b*, s. s., 9469). 50
of tin (443 *b*, s. s., 5366)..... 50
parts of, of rubber or gutta-percha (443 *b*, s. s., 3386, 7207, 8931)..... 50
silk, rubber, cotton and wire (443 *b*). 50
sponge (443 *b*, s. s., 8325)..... 50
flower stands under glass (443 *b*, s. s., 3436) 50
fruits of gl. used with artfl. flowers (443 *b*, s. s., 5251)..... 50
leaves, ornamental, of fancy papers for decoration of cakes, etc., as artfl. fls. (443 *b*, s. s.. 8577)..... 50
rubber piping, parts of artfl. fls. (443 *b*, s. s., 8931)..... 50
Artificially frozen fish. (See "Fish.")
Artillery pps., explosives for. (See "Explosives.")
Artist, American, when a resident of the U. S. not a citizen, to be regarded as (s. s., 6883).
Artistic copies of antiquities for exhibition. (See "Societies.")
Artists' colors in tubes or otherwise (61 *a*, s. s., 5951, 8039)..... 25
oils (other than linseed) used as "thinners" of paints, etc. (76, s. s., 7320) 25
water color paints (61 *b*)..... 30
Artists, American, works of art produced by. (See below "Art Works.")
foreign, sketches, etc., by, not free as tools of trade under 686 (s. s., 7768).
professional, impts. by for exhibition, etc. (See below "Art Works.")
Art squares, duty on, same as on carpeting of like description (408).
works of, being the production of American artists residing abroad *temporarily* (757 *a*).....Free.
including pictorial paintings on glass (but *not* stained or painted glass windows or window glass) impt. expressly for presentation to a national institution, or to any State or municipal corporation or incorporated religious society, college or other public institution, under regs. (757 *b* and *c*).
for *permanent* exhibition,* viz., works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and

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* The following regulations for entry of such importations were prescribed under the original act, February 24, 1877 (s. s., 3128).

"1st. At the time of the entry of pictures under the statute cited (section 2212, Rev. Stat.), the importer will be required to make affidavit in the following form:

"'I do truly swear that the articles in the annexed invoice described are imported in good faith for exhibition by (*here name the association*), an association authorized by the laws of the (*here insert United States or the name of the State, as the case may be*), for the promotion and encouragement of science, art, or industry, and are not imported for sale.'

"2d. A careful examination and appraisement of the goods will be made, the duties properly ascertained, and a bond taken, conditioned that duties shall be paid to the United States on all articles not re-exported within six months from date of importation, and that no delivery of any such goods to a purchaser will be made during the exhibition of any portion of the importation embracing them, nor until duties shall have been paid on all the goods not re-exported in accordance with the terms of the statute above cited."

"The penalty of such bond will be double the amount of duties, and two satisfactory sureties will be required."

Per ct.

artistic copies, of antiquities in metal or other material hereafter imported in good faith for PERMANENT EXHIBITION at a fixed place by any society or institution established for the encouragement of the arts or of science (under bond and regs. as below) (759 *a*). Free.

for public monuments, all like articles to the above imported in good faith by any society or association for the purpose of erecting a PUBLIC MONUMENT, and not intended for sale, nor for any other purpose than herein expressed (759 *b*).....Free.

but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs (759 *c*).....Free.

but the above privileges not allowed to associations or corporations engaged in or connected with business of a private or commercial character (759 *d*).

for *temporary exhibition*, etc.,* viz., works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus *brought* by professional artists, lecturers, or scientists arriving from abroad, for use by them *temporarily* for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the U. S., *and not for sale*, subject to Treasury regulations, and bonds for exportation within six months (758 *a* and *c*).....Free.

Per ct.

also, photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, *expressly and solely* for the promotion and encouragement of science, art, or industry, and not intended for sale, subject to regulations and bonds as above (758 *b* and *c*).

but the Secretary of the Treasury may in his discretion, extend the period of expt. 6 mos. longer if applied for (758 *d*).

frames for *all* ptgs. and pictures, dtbl. according to mat. (s.s., 8277).

Arts, fine, acids used for mfg. pps. in (473).....Free.

impts. by societies and institutions established for encouragement of, (See "Societies," or "Institutions.")

models of inventions and of other improvements in, that cannot be fitted for other uses (652).....Free.

Asafœtida (497).....Free.

Asbestos, all mfs. of + + (459 *a*)..... 25

crushed or prepd. (459 *a*, s. s., 9183).. 25

ground (459 *a*, s. s., 8196)..... 25

millboard (459 *a*, s.s., 3756)..... 25

packing covered with cotton (459 *a*, s. s, 3876)..... 25

paper, incombustible (459 *a*, s. s., 3438)..... 25

so-called, but really a surface coated paper (420 *a*, s. s., 6975)..... 35

Ashes, beet root (495).....Free.

so-called but contg. a large percentage of potash (685, s. s., 9142).....Free.

lead. (See "Lead ashes.")

oil-, so-called (202 *a*, s. s., 10,060)..... 20

opium, so-called (48, s. s., 9413). $12 per lb.

pearl, as carbonate of potash (685). Free.

of soda (80, 774 *a*).....1 ct. per lb.

wood, and lye of (495).....Free.

* See note on preceding page.

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Per ct.

Ashes, bags and barrels contg. (s. s., 9789).....Free.
zinc, as metal unwrought (202 *a*, s. s., 4990)..... 20
Ash receivers, other than smokers' articles, dtbl. according to material (s. s., 7328).
Asphalt, "Brunswick mastic" so-called (773 *b*, s. s., 6336)..... 20
refined (773 *b*, s. s , 8349, 8935)..... 20
Asphaltum, crude (496).....Free.
ground (773 *b*)..... 20
in blocks, crude (496, s. s., 7909).Free.
mixed or prepd. with lime, etc. (773 *b*, s. s., 8349)..... 20
Aspic, or spike lavender oil (661)...Free.
Assafœtida. (See "Asafœtida.")
Asses, living + + (251)..... 20
for bdg. pps. (See "Animals.")
skins of, raw or unmfd. (605).....Free.
Associations, agricultural or racing, animals impt. temporarily (not over 6 months) for exhibition or competition for prizes offered by (483 *a*) Free.
but bond under Treasury regulations must be given.
for promotion and encouragement of science, art, or industry, certain impts. by, for exhibition. (See above "Art, works of.")
certain impts. by, for the purpose of erecting a public monument. (See above "Art, works of," or "Public monuments.")
for other impts. by. (See "Societies.")
Asthma cigarettes (75 *a*)..... 25
Athenstaedt remedies (74, s. s., 9656). 50 cts. per lb.
Attar or ottar of roses (661).....Free.

A

Per ct.

Attorney, entry by, without bond to produce owner's oath, not allowed (s. s., 7018).
Aubusson tapestries, wstd. and C. for hangings, dtbl. under (392, s. s., 8961).
Augers (215)..... 45
Aurine, rosolic acid (473, s. s., 9827). Free.
Autograph albums, wholly or ptly. mfd. (420 *d*)..... 35
"Automatic advertising figures," so-called, dtbl. as toys (436, s. s., 5397)..... 35
machines for distributing chocolate (215, s. s., 9158). 45
trumpeter, as a toy (436, s. s., 8632).. 35
Auxiliary indigo (773 *b*, s. s., 3428)..... 20
ox. zinc, dry (60 *a*).....1¼ cts. per lb.
grd. in oil (60 *b*).....1¾ cts. per lb.
Avenarius theer-oil (tar oil), distilled from wood (76, s. s., 9613)..... 25
Average values, how goods invoiced at, to be appraised. (See s. s., 3683, 9516, 9704).*
Awl hafts, mfs. of wood + + (230)..... 35
Awls (215)..... 45
Axes (215)..... 45
Axle bars (154 *a*).....2 cts. per lb.
blanks (154 *a*).....2 cts. per lb.
Axles, iron or steel (154 *a*)..2 cts. per lb.
fitted in steel or iron wheels or parts of, dtbl. as wheels (185 *a*). 2½ cts. per lb.
forgings for, without regard to state of mf. + + (154 *a*, s. s., 5310). 2 cts. per lb.
parts of (154 *a*).....2 cts. per lb.
Axminster carpets. (See "Carpets.")
Ayrstone (water of Ayrstone) for polishing (684, T. R., p. 586).....Free.

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* Section 2910 of the Revised Statutes provides as follows:

"When merchandise of the same material or description, but of different values, is invoiced at an average price and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest-valued goods in such invoice are subject."

This section of law does not authorize an advance in value, but only regulates the rate of duty to be assessed, and directs that the duty in such cases shall be assessed upon the whole invoice at the rate to which the highest-valued goods in such invoice are subject.

The appraiser should therefore have made the proper appraisement under the law, and the duty should be assessed at the rate to which the highest-valued goods so appraised are subject (s. s., 3683). See also 9516 and 9704.

A, B

Per ct.

Ayrstone, if fit for use as whetstones (608, T. R., p. 586),.....Free.
Azaleas (666).....Free.
Azo benzole dye colors (773 b, s. s., 5593)..... 20

B

Backgrounds, photographic, on cotton canvas, C. ch. val. (355, s. s., 9531). 40
Back saws (183 *e*)..... 40
Bacon * (310).....5 cts. per lb.
spiced and prep. for use (312, s. s., 9636)..... 25
Bagatelle balls, *all* (435)..... 50
Baggage arriving in transit, deposit of without pay't. of duty (854).
for Canada, reg. for (s. s., 7550).
for I. T. by bonded express companies, rules as to (s. s., 6943).
free entry of cigars in, limited to 50 (s. s., 6841).
from Canada to Manitoba, through U. S. under R. R., through checks (s. s., 6794).
im. tr. of, without appraisement (s. s., 6881, 6943, 8109).
in transit via N. Orleans (s. s., 10,004).
of foreign visiting military organizations, including equipments, rule for free entry (s. s., 8408).
of passengers, no permit required for landing of (s. s., 5661).
passengers, remission of duties, under $2 on articles in (s. s., 7288).
personal, in actual use of persons arriving in U. S. (752 *a*).....Free.
Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, comp. wholly or ptly. of hemp, flax, jute, or jute butts.
val. not over 6 cts. per sq. yd. (366 *a*). $1\frac{6}{10}$ cts. per sq. yd.

B

Per ct.

Bagging for cotton, val. over 6 cts. (366 *b*).....$1\frac{8}{10}$ cts. per sq. yd.
other, to wit:
burlap, so-called (364, s. s., 6909). $1\frac{5}{8}$ cts. per lb.
domestic fire-proof, exp. as coverings and retd. (493 *a*, s. s., 8727)...Free.
Dundee or Scotch double warp, of jute, not fit for cotton bagging, dtbl. as mfs. of jute + + under 374 (s. s., 1656, 1690, 6343).
jute, for hop-sacking, tailoring pps., etc., dtbl. under 374, as mfs. of jute + + (s. s., 1617).
like mfs. to bagging, called "jute press cloth," dtbl. under 374 (s. s., 9722).
"linseed oil bagging" so-called, but com. kn. as "press-cloth" of hair or wool and used for expressing oils, filtering, etc., dtbl. as mfs. of W., etc., under 392 (s. s., 8550).
single-warp jute (not burlaps), as mfs. of jute + + under 374 (s. s., 8328).
striped sacking of jute for horse blankets similar to, dtbl. under 374 s. s., 7265).
waste, fit only for making paper (670), Free.
Bags, American, exp. filled with Am. products or exp. empty and retd. filled with frn. products, identified under regs.† (493 *b* and *d*).....Free.
outward manifest to be the *ship's* manifest (s. s., 8115.)
as ordinary or usual coverings of impt. subject exclusively to specific duties or exempt from duty (s. s., 2589).....Free.
covering impts. subject to ad val. duty are included in the value thereof (845 *d*).
bead, gl. beads ch. val. (108)..... 60

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* Bacon, domestic, cured by salt, on which drawback had been allowed on expt. was admitted to free entry on re-impt. under act of 1883, on such allowance being refunded (s. s., 6817).

† American bags exp. filled with frn. products and retd. empty, do not seem to be included in the provisions of 493 *b*, but probably *are* covered by 493 *a*, if retd. without having been advanced or improved in value or condition.—EDITOR.

American bags exp. filled with foreign dye-woods, ground in the U. S., are dutiable on re-importation (s. s., 3511, but see contra, s. s., 8826).

Bags of foreign mf. exp. filled with flour or bran, or anything else than American *grain*, and retd. empty were not free under the provision of the 7th section of the act of Feb. 8, 1875 (s. s., 5423).

B **B**

Per ct. Per ct.

Bags, brush, jute, met. and wstd., as wstd. mfs. under 392 (s. s., 8682).
drawback on, regs. as to (s. s., 6950, 7181).
grain * made of burlaps (365.)
2 cts. per lb.
gunny, expt. over Am. cotton and retd. (See s. s., 6577).
hemp or flax school bags or satchels, dtbl. under 371, as mfs. of hemp or flax + + (s. s., 5834).
jute or veg. fiber other than cotton, flax or hemp (s. s., 669).
val. not over 5 cts. per lb. (374 *a*).
2 cts. per lb.
" over 5 cts. per lb. (374 *b*) 40
paper or paper ch. v. + + (425, s. s., 6282) 25
scraps, according to mat.
Bahamas, collection of duties on mdse. from by parcel post (s. s., 8641).
Bait, artfl. of rubber frogs and insects with steel fish hooks (215, s. s., 7013) 45
fish for (572).....Free.
Baize or bockings (406 *a*)
22 cts. per sq. yd. and 40
Bakers' wagons, when under 516 as household effects (s. s., 6712, 7610).
Balances and weights, metal (215, s. s., 6236) 45
Bale rope, hemp (371, s. s., April 21, 1858, N. Y.)..... 50
Baling pps., iron or steel for, dtbl. under 140 *d*). (See "Iron" or "Steel.")
Balings as outside coverings of mdse. subject to ad val. duty, dtbl. as part of the value thereof (845 *d*).
Ballast, articles of mer. val. not free as † (s. s., 3415, 7728).
frn. pig-iron exp. as, and retd., dtbl. (s. s., 8273).
iron kentledge, Am. re-impt. as (493 *a*) ‡.....Free.

Ballast, pozzolana for mf. of cement not free as (s. s., 7728).
scrap-iron in bona fide use as, and not landed, not dtbl. (s. s., 8500).
stone, not merchantable, and unmfd., *if landed* (773 *a*, s. s., 374)..... 10
mfd. (773 *b*, *Ibid*.)..... 20
Ball caps, as percussion caps (442, Jan. 24, 1865, L. S.)..... 40
Ball-chain, brass (215, s. s., 7878)..... 45
Balloons, toy, India rubber bags for. with or without whistles (460, s. s., 6018)..... 30
as unfinished pouches (460, s. s., 10,483)..... 30
Balls, agate, as toys (436, s. s., 3264)..... 35
bagatelle, billiard, chess and pool, of whatever mat. (435)..... 50
gl. for ornamenting combs (108, s. s., 5723)..... 60
gl. with brass screws, gl. ch. val. (108, s. s., 5992) 60
India rubber, toy and other (436, 460)..... 30
hard or vulcanized (461)..... 35
playing, according to mat.
racket, of W. cloth, as mfs. of W. + + under 392 (s. s., 3921).
tennis, covered with flannel, as mfs. of W. + + under 392 (s. s., 4009).
toy of China, e. w., etc., plain white (100 *b*)..... 55
ornamented (100 *a*)..... 60
other that above (436)..... 35
wash, as toilet soap (79 *b*).
15 cts. per lb.
wooden, perforated as beads (230)..... 35
Balm of Gilead (498).....Free.
Balmorals, W. wstd. or hair, as mfs. of those materials under 392.
Balmoral skirts (396) 49½ cts. per lb. and 60
Balsams, cosmetic or toilet pps. (77).. 50
drugs non-edible cr. (560) .....Free.

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* Grain bags of foreign production and manufacture which, under Department's ruling of Nov. 28, 1871 (not published in Synopsis), are exempted from payment of duty as part of the equipment of the vessel, cannot be transferred from the vessel to which they belong to another vessel, without being first entered and subjected to the payment of duty. (January 2, 1874, N. O., s. s., 1749.)

† Ballast, when dutiable. (See s. s., 1424, 1440, 1542, 2664.)

‡ Iron kentledge, purchased in the United States and used exclusively as ballast, if landed in the United States will, if of foreign production or manufacture, be liable to duty; and if of American production or manufacture, be entitled to free entry under 493 *a* (T. R., p. 554).

Per ct.

Balsams, drugs, advanced in value or condition (24)..... 10
prepared for med. use, alcoholic (74). 50 cts. per lb.
" " non-alc. (75). 25
Baluster blocks, cherry and walnut, rough sawed (223, s. s., 8111)..... 20
Bamboo baskets, as mfs. of grass + + (460, s. s., 6913, 7651)..... 30
blinds, as mfs. of grass + + (460, s. s., 7651)..... 30
cabinets, of bamboo and wood (230, s. s., 7415)..... 35
cloth, as mfs. of veg. fiber + + under 374.
curtains of bamboo and gl. beads, beads ch. val. (108, s. s., 8788)..... 60
fiber (597) .....Free.
reeds rough or only cut into lengths fit for sticks for umbrellas, parasols, sunshades, whips or walking canes (756 *d*) .....Free.
umbrellas (470 *b*, s. s., 4205)..... 45
walking sticks or canes (230)..... 35
Bananas in natural condition (580)..Free.
Bandages hospital, cotton cloth for, dtbl. as countable cottons (s. s., 9971).
Band cards printed with lines only (423, s. s., 4991) 25
Band iron or steel. (See "Iron" and "Steel.")
Bands of gilt paper, embossed (420 *a*, s. s., 7258) 35
"Banks oil," so-called, cr. or refined (76, s. s., 810) 25
Banners, for benevolent societies, dtbl. (s. s., 7956).
for churches, as regalia under 692 (s. s., 7343). .....Free.
Baptismal font, marble, for church (125, s. s., 6249)..... 50
Barbadoes, collection of duties on mdse. from, by parcel post (s. s., 8641).
wool taken from sheep in, whether Am. or frn., dtbl. (s. s., 7067).
Barbary gum, cr. (560).....Free.
not cr. (24)..... 10
Barberry wine (773 *b*, s. s., 6297) 20
Barbe noires, silk wearing apparel (413 *a*, s. s., 1581) 60

B

Per ct.

Bareges, according to material.
Barege veilings, wstd., as mfs. of wstd. + + under 392 (s. s., 6799).
Bar ends, iron, dtbl. as bar-iron (s. s., 3624, 6351).
iron of mixed grades. (See "Iron.")
Barium, chloride of (76, s. s., 6301)..... 25
Bark, birch, mfs. of (773 *b*, s. s., 5469).. 20
cork, cut in squares or cubes (434 *a*). 10 cts. per lb.
unmfd. (548).....Free.
hemlock, extracts of (26 *b*)...½ ct. per lb.
for tanning, crude (492 or 560, s. s., 5892).....Free.
grd. or advanced (24)..... 10
Barks, cinchona or other from which quinine is extracted (499).....Free.
crude for dyeing or tanning (492). Free.
drug or medicinal, crude (560)...Free.
grd. or advanced (24)..... 10
extracts of, for dyeing or tanning (26 *a*).....⅞ of 1 ct. per lb.
medicinal, alcoholic (74). 50 cts. per lb.
non-alcoholic (75 *a*)..... 25
Barley (252) ...30 cts. per bus. of 48 lbs.
cannot be entered free as seeds (s. s., 6156).
hulled, patent or pearled (254). 2 cts. per lb.
malt (253) ...45 cts. per bus. of 34 lbs.
meal, or pulverized (773 *b*)..... 20
no draff on (s. s., 3577).
Barometers according to mat.
Barrel hoops of iron or steel. (See those titles.)
Barrels, forged shot-gun, rough-bored (702).....Free.
wooden, empty + + (228)..... 30
of Am. mf. exp. empty and retd. empty without advance in value or condition by mf., etc. (493 *a*). Free.
of Am. mf. exp. filled with Am. products or exp. empty and retd. filled with frn. products (including shooks so retd.) (493 *b*).....Free.
of Am. mf. exp. filled with Am. or frn. products and retd. empty. (See note "Bags, Am.")

B **B**

	Per ct.
Barrels, bottles, etc., imp. for use in mfg. w. h., not free under 781 (s. s., 9753).	
contg. gas-water, not free under act of 1883 (s. s., 10,072).	
contg. grapes, not dtbl. (s. s., 5991).	
mfd. of exported Am. shooks and retd. filled (493 *b*).....	Free.
Barwood, for dyeing, cr. (560).....	Free.
grd. or not cr. (24).....	10
Baryta, acetate (76).....	25
carbonate or witherite (500).....	Free.
chlorate (76, s. s., 2117).....	25
nitrate (76, s. s., 6172).....	25
sulphate, mfd. (49 *b*).....	$6.72 per ton.
unmfd. (49 *a*)	$1.12 per ton.
Barytes, artfl. sulphate of (51).	¾ of 1 ct. per lb.
mfd. (49 *b*).....	$6.72 per ton.
and barytes earth, unmfd. (49 *a*).	$1.12 per ton.
Base bullion, lead ch. weight (200, s. s., 2507, 7543).....	2 cts. per lb.
Basils, as skins for morocco (456 *c*, s. s., 7862).....	10
Basins, e. w. printed (100 *a*, s. s., 6954).	60
Basket-makers, osier or willow prepd. for use of (459 *b*).....	30
ornaments, representing birds' nests and birds surrounded by flowers and feathers, the latter ch. val. (443 *b*, s. s., 3239).....	50
Baskets, the special provision of former statutes for duty on baskets as such is no longer in force. All are now dtbl. as mfs. + + of the materials of which they are composed.	
bamboo, contg. tea (460, s. s., 8236)...	30
confection, ptly. W. dtbl. under 392 (s. s., 9403).	
contg. confectionery, subject to addl. duty under 845 *f* (s. s., 8907).	
decorated china (100 *a*, s. s., 9013). ...	60
Baskets, glass (108).....	60
hanging-wire, trimmed with S. and fld. with artfl. fls. S. or fls. ch. val. (414 *a*, 443 *b*, s. s., 6230).....	50
of bamboo chip, grass, palm-leaf straw, weeds or whalebone (or either ch. v.) (460).....	30
of metal covered with calcareous deposits (215, s. s., 7043)	45
of split bamboo wood, painted, etc. (460, s. s., 6913).....	30
so-called, but really *boxes* of pasteboard (425, s. s., 8621).....	25
straw and silk, silk only 7 to 10 per cent. of val. (460, s. s., 3239).....	30
waste, according to material.	
waste paper, of pasteboard (425, s. s., 8364).....	25
wicker, so-called, of wood, hemp, willow and silk, S. ch. v. (414 *a*, s. s., 9511)	50
Basket-work metal trays for various uses (215, s. s., 7328).....	45
Bas-reliefs are not statuary, but dtbl. according to mat. (s. s., 372).	
Bass, for mf. of brushes, etc. (560 or 597, s. s., 6593).....	Free.
mats (460).....	30
Bassoons, part metal (215)	45
Basswood bark, crude (560, s. s., 1574).	Free.
not crude (24).....	10
lumber. (See "Lumber" or "Wood.")	
Bath bricks (773 *b*,* s. s., 2079, 3525)...	20
wraps and slippers† C. emb. with wstd. (396 *a* and *d*, s. s., 8126).	49½ cts. per lb. and 60
Batley's liquor secali cornuti, non-alc. med. prep. (75 *a*, s. s., 8503).....	25
Battery cups or cells, plain, e. w. carbon and met. e. w. ch. v. (101 *b*, s. s., 6533)	55

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* The decisions above referred to do not *specifically* cover bath-bricks, but *do* seem to me to justify the above classification. Bath-bricks are neither in use nor any other particular (excepting only their shape) similitudes of the "fire and other brick" provided for in paragraphs 93 and 94, and cannot, I think, be properly classified as such. Besides, I believe, they are never mentioned collectively as "bath-brick," but always as "bath-bricks."—EDITOR.

† As "embroideries" these articles may possibly be subject to duty under 398 at 60 cts. per lb. and 60 per cent., but as they are "wearing apparel," and that designation seems to me more definite or specific, I think they should be thus classified.—EDITOR.

Per ct

Battledores, according to mat. (s. s., 2842).
Battley's liquid cinchona cordefolia (75 *a*, s. s.,9046)..... 25
liquid opii, sed. alc. med. (74, s. s., 6684).....50 cts. per lb.
Bauxite or beauxite, cr. or grd. (501, s. s., 9415).....Free.
Bayberries, cr. (560).....Free.
not cr. (24)..... 10
or bay leaves, ess. oil of (76)..... 25
Bayonets (215)..... 45
Bay rum, or bay water, distilled or compounded, of first proof (334).
$1.50 per gal.
and in proportion for greater strength, and whether dist. spts. ch. val. or not (s. s., 2234).
must be stamped as dist. spts. (s. s., 7121).
essence or oil (76)..... 25
wax or myrtle wax (751).....Free.
so-called, but comp. of min. veg. and beeswax, prepd. for special use and known as "heel-ball" (459 *a*, s. s., 7426)..... 25
Bdellium gum, cr. (560).....Free.
not cr. (24)..... 10
Bead and bamboo curtains, gl. beads ch. v. (108, s. s., 8788)..... 60
emb. on cotton, gl. beads ch. v. (108, s. s., 7032)..... 60
jewelry (452, s. s., 5246)..... 50
necklaces, strung on thread only, if amber (459 *a*)..... 25
if glass (108)..... 60
or rosary cases of lr. (461, s. s., 10,510)..... 35
ornaments, gl. ch. v.(108, s. s., 10,541). 60
ornaments, oblong pieces of gl. in im. of jet with pendants of gl. beads of ch. v. (108, s. s., 4203)..... 60
Beaded laces, silk threads, S. ch. v. (414 *a*, s. s., 6375)..... 50
lace squares, for bonnets, gl. ch. v. (108, s. s., 8248)..... 60
trimmings, gl. beads. met. and cotton, gl. ch. v. (108, s. s., 8959)..... 60
Beads and bead ornaments (excepting only *loose glass beads*, unthreaded and unstrung) are no longer specifically enumerated or provided for, as under former laws, but are all dtbl. according to material.

Per ct.

"agate bars and links," perforated for mf. of watch chains, necklaces, etc. (773 *b*, s. s., 9214)..... 20
amber (459 *a*)..... 25
berries, dried, perforated and strung for use as (773 *b*, s. s., 7733)..... 20
coral (459 *a*, s. s., 8913)..... 25
glass, loose, unthreaded and unstrung (445)..... 10
all other of gl. ch. v. it not jewelry (108)..... 60
hair, so-called, for trimmings (398, s. s., 7895).....60 cts. per lb. and 60
im. jet of gl. in form of artfl. fls. and feathers (108, s. s., 8919)..... 60
im. jet of gl. strung on wire (108, s. s., 10,330)..... 60
im. pearls, strung on threads (108, s. s., 6992)..... 60
metal (215, s. s., 6816)..... 45
onyx (773 *b*, s. s., 2534, 2645..)..... 20
strung on soft wire to im. bracelets (773 *b*, s. s., 7832)..... 20
strung on cords with common brass clasp (215, s. s., 7420)..... 45
rosaries, gl. beads ch. v. (108, s. s., 8316)..... 60
screw, so-called, but being gl. faceted balls with brass screws and used for mf. of ornamental combs (108, s. s., 8987)..... 60
steel, gimps of (215, s. s., 9078)..... 45
wood, so-called, being wooden ornaments in form of fuchsias for bonnet trimmings, etc. (230, s. s., 8161)..... 35
Beam-knives, mfs. of steel + + (215). 45
Beams, bulb, deck, and other, of iron or steel, whether plain or punched or fitted for use (137).
$\frac{9}{10}$ of 1 ct. per lb.
scale, of metal (215)..... 45
wooden (230)..... 35
or large spools of wood, with met. flanges for holding warps or yarn for carpet weaving, dtbl. separately under 215 (s. s., 6715)..... 45
Bean-curd and bean stick, or sticks (287, s. s., 8819, 9267, 10,243, 10,262)..... 45

B

Per ct.

Beans, castor (284).
50 cts. per bushel of 50 lbs.
edible, all (270).
40 cts. per bushel of 60 lbs.
prep. or prsvd. (271)..... 40
med. and not edible, cr. (560).....Free.
not cr. (24)..... 10
St. John's or locust fruit, also kn. as St. John's bread (699, s. s., 6874), Free.
tonquin, tonqua or tonka (739)...Free.
Bear skins, dressed, with the heads on, unlined, but with trimming, etc., sewed on edges and intended for sleigh robes (461, s. s., 3351)..... 35
dressed, without either heads or trimmings, dtbl. as furs on skin, not made up (444, s. s., 3351)..... 20
Beauxite (501).....Free.
Bed-feathers and downs (567).....Free.
Beds, curled hair suitable for (450)..... 15
moss, sea weeds and other cr. or unmfd. veg. sub. used for, and + + (653).....Free.
Bed-screws, iron or steel (215)..... 45
sets of cotton or linen lace (373 *a*, s. s., 6214, but see also 7272)..... 60
sides, of carpeting wholly or ptl. W., dtbl. at same rates as like carpeting 408).
spreads or covers, of scraps of calico sewed together (355)..... 40
same of scraps of silk (414 *a*)..... 50
steads, metal (215)..... 45
metallic, brass castings, tubes, etc., for (215, s. s., 10,114)..... 45
wood, finished or not (230)..... 35
ticking of cotton, as other C. cloth.
Beef, dried, fresh, salted or smoked, in barrels or otherwise (311, s. s., 7599).....2 cts. per lb.
in cans, cooked or prep. (312, s. s., 7599)..... 25
Beer. (See "Liquors.")
bottles, American, exp. empty or filled with Am. products, and retd. filled with frn. products (493 *b*).....Free.

B

Per ct.

Beer, coloring (22, s. s., 3732)..... 50
"condensed weiss-bier," so-called, dtbl. under 773 *b* (s. s., 8876)..... 20
Dantzig spruce, dtbl. as, under 337 (s. s., 5372).
dtbl. on wine gal. of 231 cubic inches (s. s., 4068).
duty on actual quantity imported (s. s., 5862, 5974).
ginger. (See "Liquors.")
mfd. of frn. stock, drawback on (s. s., 7433, 7445).
mugs, brown earthen, or common stone, with raised figures and met. tops, 215 (s. s., 6578, 10,123)..... 45
same, e. w. of finer mat. not decorated (101 *b*, s. s., 2904)..... 55
Bees for breeding pps. under regs. (482).....Free.
swarms or plain hives of (251, Dec. 12, 1843, Cape Vincent)..... 20
wax (502).....Free.
mfs. of, or of which it is ch. v. (459 *a*)..... 25
Beet-root ashes (495)*.....Free.
Beet-seed, other than sugar (286, s. s., 7313)..... 20
of sugar-beet (699).....Free.
Beets, edible, cr. (288)..... 25
prepd. (287)..... 45
red essence of, dist. spts. (329, T. R. p. 566) .....$2,50 per pf. gal.
Beet sugar, machinery for mf. of. (See "Machinery.")
waste for mf. of paper (670).....Free.
Behen, or ben, med. root, cr. (560).Free.
not crude (24)..... 10
"Belgian rifles," so-called, but in fact, single-barrel breech-loading shot-guns (170 *e*, s. s., 9537).....$1 each and 35
Belladonna leaf and root, cr. (560).Free.
not crude (24)..... 10
plasters (75, s. s., 9222)..... 25
Bell metal, broken and fit only for re-mf. (503).....Free.
Belloe's charcoal lozenges or pastilles (75, s. s., 6837)..... 25

* Beet-root ashes of commerce contain only from 25 to 30 per cent. of potash. An article so-called, but contg. about 80 per cent. of potash, was classified as crude potash under act of 1883 (s. s., 9142).

Per ct.

Belloe's charcoal powder (75, s. s., 6837) 25
Bellows, hand, met. lr. and wood (215, s. s., 6555)..... 45
others, according to mat.
nails, malleable cast-iron, short with wide heads (174, 774 *a*, s. s., 7257).
4 cts. per lb.
pipes (215)..... 45
Bells, all except toy (215)..... 45
broken, fit only for re-mf. (503)
Free.
chimes of, all, whether tuned or to be operated by keys or other (215)..... 45
electric (215, s. s., 5941)..... 45
frames for, according to mat. (s. s., 2532).
toy (436, s. s., 3382)..... 35
Belouga isinglass, so-called, dtbl. as isinglass under 27 (s. s., 9484).
Belthal mineral waters, when regarded as natural (s. s., 4073, and see "Mineral Water").
Belting leather (455)..... 10
Belt-pins (206)..... 30
Belting, cotton with two met. threads in each edge (355, s. s., 7682)..... 40
for machinery, C. animal hair, and paint (398, s. s., 9666).
60 cts. per lb. and 60
leather, or of hard-rubber (461, s. s., 6967)..... 35
rubber (460)..... 30
silk or S. ch. v. (412)..... 50
wholly or ptly. of W. wstd. or animal hair (398).....60 cts. per lb. and 60
Belt-stuffing, as varnish (56 *a*, s. s., 3654)..... 35
Belts, endless, for paper or printing machines according to material.
if of W. or hair, as mfs. of W. or hair + + under 392.
leather and metal (215, s. s., 9138)..... 45
leather only (461)..... 35
silk or S. ch. v. (412 or 414)..... 50
same, if wearing apparel comp. ptly. of rubber + + (413 *b*).
8 cts. per oz. and 60
not part rubber (413 *a*)..... 60
Bend leather (455)..... 10
Bene, benne, or sesamum seed oil (661).
Free.

Per ct.

Benedictine (332, s. s., 9123).
$2.50 per pf. gal.
and if in bottles
3 cts. in add. on each bottle.
Benevolent societies, impt. for as such, not entitled to free entry (s. s., 8043).
Benjamin, or benzoin gum cr. (560).
Free.
not crude (24)..... 10
Bent glass. (See "Glass.")
Benzine, or benzole. (See "Coal-tar.")
Benzoates (76)..... 25
Benzoin. (See "Benjamin.")
Bergamot oil (661).....Free.
Berlin blue. (See "Colors.")
Berries, dried, perforated and strung for use as beads (773 *b*, s. s., 7733)..... 20
drug, crude + + (560).....Free.
not cr. (24)..... 10
edible, green, ripe or dried + + (580).
Free.
Bessemer process, all metal produced from iron or iron-ore by, to be classed and denominated as steel (150).
sheet-iron, so-called, dtbl. as steel in sheets (s. s., 327).
steel rods, used for mf. of fences and other pps., dtbl, under 146 as steel in forms or shapes + + (s. s., 4488).
Beta-naphthylamine mono-sulpho acid soda salt (76, s. s., 10,188)..... 25
Betts' patent portable globes, dtbl. as maps (423, s. s., 6747)..... 25
Beverages, spirituous. (See "Liquors.")
Bezoar stones (773 *a*)..... 10
Bicarbonate of potash (75, s. s., 4117). 25
of soda (80).....1 ct. per lb.
Bichromate of potash (69)...3 cts. per lb.
of soda (82).....3 cts. per lb.
Bick irons (215)..... 45
Bicycle back-bones, steel tubes for (157, s. s., 11,040).....2½ cts. per lb.
cement (95 *c*, s. s., 8507)..... 20
gearing chains and gearings, dtbl. under 164 as iron or steel chains (s. s., 9969).
lamps, gl. ch. val. (108)..... 60
met. ch. val. (215)..... 45
Bicycles (215)..... 45
accompanying passengers returning from and actually exp. and used by

Per ct.

them abroad, held to be personal effects, free under 752 (s. s., 6384).

Bicycles, new and unused, brought by passengers, not free as personal effects under 752 (s.s., 6499, 10,395).

steel forged stampings, parts of (215, s. s., 8894)..... 45

steel tubes for (157, s.s., 11,040) 2½ c. per lb.

Bijoutry, jewelry (452)..... 50

"Bijoutry," so-called * dtbl. under 108 or 215 as mfs. respectively of glass or gold, according to comp. of ch. val. (s. s., 2982).

Billet ends, dtbl. under 146, as steel in forms or shapes + + (s. s., 6544, 7359).

Bill-heads, printed (423)..... 25

Billiard balls, *all* (435)..... 50

cotton rags, pulv. for mf. of (355, s. s., 7447)..... 40

finished exc. coloring and polishing (435, s. s., 8797)..... 50

part rubber (435, s. s., 4119)..... 50

chalk (16 *b*)..... 20

Bills of lading, amended regs. as to indorsement of (s. s., 10,205).

consigned to order, etc. (s. s., 8110).

entry on unindorsed (s. s., 8202).

entry of imported goods, solicitor's opinion (s. s., 7890).

for im. tr. goods, ruling as to (s. s., 10,310).

for transit goods (s. s., 8384).

goods consigned to bankers (s. s., 7810).

indorsed by agent of non-resident consignee (s. s., 9432).

indorsees of, right to make entry, etc. (s. s., 8807).

of goods consigned to branch of frn. corporation (s. s., 7771).

stamped, "not negotiable" (s. s., 7955).

withdrawal from files (s. s., 6761).

Bindings, cotton (355)..... 40

flax (371 *a*)..... 50

hemp (371 *a*)..... 50

jute, as mfs. of jute + + under 374.

silk (412)..... 50

Per ct.

Bindings, vegetable fibres other than cotton, flax or hemp, dtbl. as mfs. of such fibres + + under 374.

wool, wstd. or animal hair (398).

60 cts. per lb. and 60

Binding twine. (See "Twine.")

Binitro toluole (76, s. s., 10,110)..... 25

Birch bark, mfs. of (773 *b*, s. s., 5469) ... 20

tar, so-called (76, s. s., 9634)..... 25

Bird peppers, grd. (326 *a*)...4 cts. per lb.

unground (326 *b*).....2½ cts. per lb.

skins, cr., dried and stuffed with straw for milliners' use (443 *a*, s. s., 5930). 10

same, entire skins, with plumage, bills and feet of small birds, temporarily stuffed, etc., for preservation during voyage, imp. for millinery uses, dtbl. as cr. ornamental feathers (443 *a*, s. s , 1454, 3682). 10

dressed, with feathers on, imp. as objects of taste or science, and *not for* sale (712, s. s., 7848).....Free.

dressed + + (456 *a*, s. s., 795)... 20

(scarlet ibis) imp. for the feathers only, for mf. of artfl. fish bait (443 *a*, s. s., 9898)..... 10

prepd. for preservation, but not further advanced in mf. (504).

Free.

Birds, dressed and finished, suitable for millinery ornaments (443 *b*)..... 50

eggs of (561).....Free.

living + + (505).....Free.

stuffed, not suitable for millinery ornaments (504).....Free.

small figures of, mfd. of natural feathers, and arranged on branches or stands with glass shades, gl. ch. val. (108)..... 60

same, gl. *not* ch. val. (443 *b*, s. s., 7248)..... 50

with other ornaments for mantels similar to those for millinery pps. (443 *b*, 774 *a*, s. s., 6320)..... 50

Bishop's granular effervescent citrate of caffeine (75, s. s., 4968) 25

granular effervescent citrate of magnesia (75, s. s., 4968)..... 25

* This so-called "bijoutry" consisted of a mirror, flagon, card-case, opera-glass, etc., made of gold, precious stones, and glass, which were held to be dutiable as mfs. in part of gold or of glass (s. s., 2932).

B

	Per ct
Bishop's granular effervescent pepsin, bismuth, and strychnine, and of citrate of caffeine (75, s.s., 4968,5528)	25
granular effervescent Vichy salts (75, s. s., 4968)	25
Bismarck brown, as coal-tar colors (18, s. s., 3927)	35
Bismuth (506)	Free.
in sticks (506, s. s., 8868)	Free.
oxide of (76)	25
sub-nitrate of (75, March 6, 1867, A. B. S. & Co.)	25
Bisque dolls, and doll-heads (436)	35
toy marbles (436)	35
toys, all other + + decorated or ornamented (100 *a*)	60
plain white, not ornamented (100 *b*)	55
ware. (See "Earthen-ware.")	
Bits, steel, for boring, etc. (215)	45
Bitter apples, cr. (560)	Free.
fruit or bitter oranges. (See "Oranges.")	
Bitters, alcoholic, if medicinal preps.* (74)	50 cts. per lb. and additional duty on glass bottles.
of all kinds contg, spirits + + (332).	$2.50 per pf. gal.
in bottles or jugs (*glass or other*) (336 *h*).	3 cts. addl. on bottles or jugs.
Bitumen, crude (496)	Free.
de Indie, cr. asphaltum (496, s. s., 4753)	Free.
in rolls or other mfd. form (773 *b*)	20
Black, bone- *all* (52)	25
copper. (See "Copper.")	
dye (26 *a*, 774 *a*, s. s., 6359).	$\frac{7}{8}$ ct. per lb.
ivory drop (52)	25
lamp (52)	25

B

	Per ct.
Blacking, all kinds (11)	25
Black lead or plumbago, cr. (683)	Free.
advanced (773 *b*, s. s., 691, 1947)	20
dust or powder, mfd. (773 *b*, s. s., 691)	20
pencil leads not in wood (467)	10
pots, of sand and clay (99)	25
Black oil for dressing wool (76, s. s., 6143)	25
oxide of tin, until July 1, 1893 (736).	Free.
after July 1, 1893 (209).	4 cts. per lb.
paste (773 *b*, s. s., 3632)	20
salts, aniline (481)	Free.
salts, or cr. carb. of potash (685)	Free.
salts other + + (773 *b*, s. s., 2729)	20
taggers' iron or steel. (See "Iron and Steel.")	
tares or salts as aniline salts (481)	Free.
vegetable- (52)	25
Blacksmith's hammers and sledges (156).	2¼ cts. per lb.
Bladders, including fish bladders and fish-sounds and all integuments of animals, cr. + + (507)	Free.
mfd. in part (773 *b*, s. s., 152)	20
mfs. of, or of which they are comp. of ch. v. (459)	25
so-called "fish-bladders," com. kn. as Russian or Belouga isinglass, dtbl. under 27 as isinglass (s. s., 9484).	
Blades for pocket knives, as parts of latter under 165. (See "Knives.")	
razor. (See "Razors.")	
sword. (See "Swords.")	
Blancard's pills of iodide of iron (75 *a*, s. s., 6837),	25
syrup of iodide of iron, alc. (74, s. s., 6837)	50 cts. per lb.

* I find it difficult to classify satisfactorily to myself, alcoholic bitters claimed by importers under former laws to be medicinal or proprietary; such as the "Aromatic," the "Angostura," "Arp's pepsin," "Ernst L'Arp's pepsin," "Fernet" "Booncamp of Maag," Dr. Richter's "Anchor-stomachal," "Orange" and other similar bitters; upon which there have been department decisions. (See s. s., 8673, 9113, 9195, 9236, 9289, 9386, 10,418, 10,489, 10,509.) These have not been uniform; but the general principle laid down in 776 that "if two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates," seems to have influenced all of them. Under these decisions, 50 cts. per lb. under 74, and addl. duty on *glass* bottles under 104, seems to be the proper rate now, unless $2.50 per pf. gal. should be a higher rate. But note the changes made in 332 of the present act from the phraseology of 313 of the act of 1883.—EDITOR.

B **B**

Per ct.

Blancard's syrup of iodide of iron, non-alc. (75 *a*, s. s., 6837)..... 25
Blanc-fixe or satin white (51).
¾ ct. per lb.
Blank books. (See "Books.")
Blanketing in the piece, W. or pt. W. as mfs of W. + + (392, s. s., 4271, 9012).
wool, for printing machines, as mfs. of W. + + under 392.
Blankets, endless, of layers of C. cloth united by rubber cement, C. ch. v. (355, s. s., 8226)..... 35
gentionella, as mfs of W. + + under 392 (Oct. 23, 1857, Phila.).
horse, brought in with free horses (s. s., 6777).....Free.
plush, woollen, or "railway rugs," as mfs. of W. + + under 392 (Dec. 18, 1866, G. H. W. & Co.).
wholly or ptly. of W. or animal hair, val. not over 30 cts. per lb. (393 *a*).
16½ cts. per lb. and 30
val. over 30, and not over 40 cts. (393 *b*, and *d*)....22 cts. per lb. and 35
val. over 40, and not over 50 cts. (393 *c*, and *d*)...33 cts. per lb. and 35
val. over 50 cts. (393 *e*).
38½ cts. per lb. and 40
Blank labels, printed (423)..... 25
Blanks, bolt-, iron or steel (158).
2¼ cts. per lb.
file-. (See "Files.")
for railway wheels. (See "Railways.")
hinge-, iron or steel (158).
2¼ cts. per lb.
or blank forms, printed, for checks, deeds, drafts, notes, etc. (423, s. s., 3941)..... 25
or blank forms, charges for on northern frontiers authorized (s. s., 5754).
purchase of by R.R. Co.'s (s. s., 7026.)
Blasting, explosives for. (See "Explosive Substances.")
Blatzbecker's pine-needle ext., alc. (74, s. s., 7574).....50 cts. per lb.
Blay, or bleached linens, as linens + + under 371 or 374.
Blayn's papier fayard (75 *a*, s. s., 6837). 25
Bleached flowers and grasses, artfl. prepd. (24, s. s., 8639, 10,073)..... 10

Per ct.

Bleached flowers and grasses, sun-bleached (560, s. s., 10,073).....Free.
immortelles (24, s. s., 7370)..... 10
Bleaching liquid (76, s. s., 10,006)..... 25
powder (635).....Free.
Bleu d'Oriente (61 *a*, s. s., 3361)..... 25
Bleuapeur en pâté (18, s. s., 2643)..... 35
Blind, books and music in raised print, used exclusively by the (513)...Free.
Blinds, bamboo (460, s. s., 7651)..... 30
Bloater sauce or paste (287, s. s., 7388, 9696)..... 45
Bloaters in barrels or half barrels, pickled (292).....1 ct. per lb.
in cans or other pkgs. than above (295) 30
Blocks, cubic, toys in boxes, dtbl. as an entirety, including boxes (s. s., 9746).
gun-. heading-, last-, oak-, wagon-, and all *like* blocks and sticks, rough hewn or sawed only (223)..... 20
finished or ptly. finished (230, s. s., 6936)....., 35
Block-tin, until July 1, 1893 (736)..Free.
(See 209 as to duty afterwards.)
Blood, dragon's, (559).....Free.
dried (508).....Free.
Bloom ends, dtbl. under 146, as steel in forms or shapes + + (s. s., 6544, 7359).
Blooms for railway wheels. (See "Railways.")
other, of iron or steel. (See those titles.)
Blotters, ink-, part W. as mfs. of W. + + under 392 (s. s., 7208).
Blowage of wines and other liquors (see ruling as to, s. s., 8134).
Blowpipes sp. imp. as scientific insts. for colleges (677, s. s., 8605)...Free.
Blue colors and paints. (See "Colors" or "Paints.")
galls or nut-galls. cr. (560).....Free.
not cr. (24)..... 10
mass (75 *b*, s. s., 620)..... 35
pulp (773 *b*, s. s., 4089)..... 20
striped penelope, C. canvas (355, s. s., 4377)..... 40
vitriol (12).....2 cts. per lb.
wash-, contg. ultramarine (58).
3 cts. per lb.

Per ct.

Board measure, synonymous with "inch measure" (s. s., 1770).
nails, iron or steel, cut (173).
1 ct. per lb.
wrought + + (174).....4 cts. per lb.
shoe buttons. (See "Buttons.")
Boards. (See "Lumber" or "Wood.")
Boats for frontier vessels, when dtbl. (See "Vessels" and 1097, Pt. I.)
life-, sp. imp. by societies for saving human life (633).....Free.
small, old and in use over 1 year, as household effects (516, s. s., 7611).
Free.
Bobbinets of any vegetable fibres or of which these are comp. of ch. v. and not pt. wool or hair, as laces under 373 (s. s., 5944, 9184, 10,064)..... 60
Bobbins of wood, ptly. mfd. (230, s. s., 5886)..... 35
round tapes, C. as mfs. of C. + + under 354.
Bockings (406 *a*)
22 cts. per sq. yd. and 40
Bodkins according to material (s. s., 6828, 6724).
Bog-oak or bog-wood jewelry, im. of jet (452, Sept. 7, 1866)..... 50
Boiler or other flues, pipes, stays, or tubes, wrought iron or steel (157).
$2\frac{1}{2}$ cts. per lb.
plate, shearings of, cut in mfg. the plate, not scrap, but dtbl. under 146 as steel in forms and shapes + + (s. s., 9490).
punchings and clippings of wrought iron, held by U. S. Sup. Court to be scrap (134, s. s., 8054).
$\frac{3}{10}$ of 1 ct. per lb.
Boilers, of plate-iron (215, but see s. s., 7536)..... 45
Bole, Armenian (202, s. s., 3342)..... 20
cosmetic (77)..... 50
Bologna sausages (509).....Free.
in tubular tin cans (509, s. s., 5472).
Free.
so-called, but really prep. meats put up in casings in im. of (312, s. s,. 7361)..... 25
Bolt-blanks, iron or steel (158).
$2\frac{1}{4}$ cts. per lb.

Per ct.

Bolting cloths, for milling pps. (510).
Free.
so-called, of silk for mf. of ruchings, or other wearing apparel (414, s. s., 10,272),..... 50
Bolt rope, if tarred (362 *d*)..3 cts. per lb.
untarred, of hemp (362 *c*).
$2\frac{1}{2}$ cts. per lb.
of other fibres (362 *a*).
$1\frac{1}{2}$ cts. per lb.
Bolts, metal, for fastening doors, etc. (215)..... 45
handle-, heading-, shingle-, and stave- (755).....Free.
iron or steel, with or without threads or nuts (158).....$2\frac{1}{4}$ cts. per lb.
spoke (223, s. s., 6614)..... 20
Bombs, Chinese, as fire crackers, no allowance for tare or damage (438, s.s., 6037).....8 cts. per lb.
Bonbonniers, or bon-bon boxes or baskets, small, dtbl. according to material (s. s., 4268, but see contra, s. s., 4223).
Bondault's pepsine (75 *a*, s. s., 6837)..... 25
wine of pepsine (74, s. s., 6837).
50 cts. per lb.
Bone, all mfs. of + + (460)..... 30
of which it is ch. v. + + (460)..... 30
ash and bone dust, fit only for fertilizing pps. (511).....Free.
black made from, by whatever name known, including bone-black (52)... 25
buttons (430)..... 50
bagatelle-, billiard-, chess-, and pool-balls (435)..... 50
char, fit for decolorizing sugar (13)..... 25
"spent" and unfit for such use, but fit for use as a pigment only (52 or 61 *a*)..... 25
if fit for fertilizing pps. only (511 or 600, but see also, s. s., 9044).
Free.
chessmen, dice, and draughts (435) ... 50
cuttle-fish- (555).....Free.
dominoes (460, s. s., 8533)..... 30
fans, bone ch. v. (460)..... 30
screws, for pipes and cigarette holders (468, s. s., 4925, 8957)..... 70
for other uses (460, s. s., 4925)..... 30
Bones, crude (511).....Free.

B

Per ct.

Bones, so-called but really horn-pith sizing (773 *b*, s. s., 4750)..... 20
so-called, or castanets (460, s. s., 2510)..... 30
Bonjean's ergotin (75 *a*, s. s., 8592)..... 25
Bonnet-pins (206)..... 30
Bonnets for women and children, according to material.
materials fit for making or ornamenting, to wit: braids, plaits, laces and similar mfs. of straw, chip, grass, palm-leaf, willow, osier, or rattan (518).....Free.
metal ornaments for (215, s. s., 6245). 45
other materials for, dtbl. according to the material.
Book binders' agates (773 *a*, s. s. Aug. 8, 1871, N. Y.)..... 20
cloth, C. and gum (355, s. s., 3834, 5830, 8909)..... 40
skins, calf-, goat-, kangaroo-, kid-, lamb-, and sheep-, finished or not (456 *a*)..... 20
slates, so-called, paper ch. v. (425, s. s., 6781)..... 25
Books, all + + bound or unbound (423). 25
blank-, of all kinds, except copying-books of tissue paper (423)..... 25
containing needles, etc., dtbl. as entireties (s. s., 9420).
containing pins, dtbl. as entireties, according to comp. of ch. v. (s. s., 7555).
copying-, of tissue paper (419 *a*).
8 cts. per lb. and 15
copyrighted in U. S. impt. of prohibited (1179, and see as to forfeiture of, 1077 and s. s., 5416, 7759).
dutiable value of (s. s., 3238).
engravings, photographs, and bound or unbound etchings, *maps and charts, printed and bound or mfd. 20 years before imp. (512).....Free.
(See below "Books unbound.")
engravings, photographs, etchings, bound or unbound, *maps and charts by authority or for use of the U. S. or of the library of Congress (514).
Free.
for court libraries, State libraries, etc. (See s. s., 8558.) †
for private schools, the word "established" as used 515, defined (s. s., 10,051).
for review or editorial notice dtbl. (s. s., 9698).
foreign, printed on Am. paper (423, s. s., 3065)..... 25
illustrated + + (425 and 420 *b*)..... 25
imported by mail not free (s. s., 7856).
collection of duty on (s. s., 4837).
in violation of copyright laws, rules as to (s. s., 7759),
by individuals for private schools, dtbl. (s. s., 7060).
etc., for institutions, oath for free entry of (s. s., 5821).
magazines and other periodicals, imp. in parts and entitled to free entry under 830 *g*, regs. for (s. s., 10,117).
maps, lithographic prints, and charts, sp. imp. not more than two copies in one invoice for educational, philosophical, literary or religious societies or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school or seminary of learning in the U. S. under regs. (515).....Free.
note or memorandum, as blank books (423, s. s., 9904)..... 25
or libraries, or parts of libraries, as household effects of persons or families from frn. countries, if actually used abroad by them not less than one year, and not intended for other persons nor for sale (516).
Free.
or music in raised print for the blind (513 *b*).....Free.

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* Note the difference in punctuation of these two paragraphs (512 and 514) with special reference to the effect of the words, "bound or unbound," in each respectively. Also the change from the former law (par. 658) by the insertion of the words "bound or" before the word "manufactured" in connection with decision s. s., 7338.—EDITOR.

† The decision s. s. 8558, held such books to be free. But quaere, is there any authority for it? I have not been able to find any.—EDITOR.

B

	Per ct.
Books and pamphlets printed exclusively in languages other than English (513 *a*).....	Free.
professional, of persons arriving in the U. S. and in their possession at the time (686).....	Free.
sample-, of colored lithographic designs (420 *b*, s. s., 7277).....	35
scrap-, or scrap-albums (420 *d*).....	35
*unbound** printed sheets of, over 20 years old (423, s. s., 7338).....	25
with loose engravings in them (see s. s., 4006).	
Boonekamp of Maag bitters (332, s. s., 9386).....	$2.50 per pf. gal.
Boot fronts (461, T. R., p. 573).....	35
lacings or lacets, C. (354 *a*).	
35 cts. per lb., but not less than	40
of flax or hemp (371 *a*).....	50
jute or vegetable fiber other than above, val. not over 5 cts per lb. (374 *a*).....	2 cts. per lb.
val. over 5 cts. (374 *b*).....	40
leather, cut or otherwise advanced as parts of boots (461).....	35
linen, flax or hemp (371 *a*).....	50
studs, papier maché with met. shanks, val. over 3 cts. per gross (215, s. s., 5976).....	45
Boots and bootees, lastings and other cloths for, same as if for other pps.	
leather (456 *f*).....	25
rubber (460).....	30
silk ch. v. no rubber (413 *a*).....	60
silk and rubber (413 *b*).	
8 cts. per oz. and	60
vegetable fiber and rubber (349 *b*).	
50 cts. per lb. and	50
vegetable fiber ch. v. no rubber 349 *a*).....	50
wholly or ptly. of W. wstd. or animal hair (396 *a* and *d*, or 397).	
49½ cts. per lb. and	60
Boot-web. (See "Webs.").	
Boracic acid (2).....	5 cts. per lb.

B

	Per ct.
Borate of lime (14 *a*).....	3 cts. per lb.
soda (14 *a*).....	3 cts. per lb.
Borax, crude or tincal (14 *a*).	
	3 cts. per lb.
refined (14 *b*).....	5 cts. per lb.
Bordeaux red, a coal-tar color (18, s. s., 6414).....	35
Bort or diamond dust (557).....	Free.
Botanic garden of U. S. plants, trees, shrubs, roots, seed cane and seeds imp. by (679).....	Free.
Botany, specimens of, imp. for cabinets, or as objects of science, and not for sale (712).....	Free.
Bottle covers, straw (460, s. s., 4956).....	30
glassware (other than bottles) molded or pressed, green or colored, or of flint or lime glass + + (103 *a*).	
	1 ct. per lb.
but duty not to be (104 *c*) less than.....	40
muzzles, wire (215, s. s., 9488).....	45
Bottles, capacity, brandy, ale, etc. (s. s., 6191, 9506).	
chemical, sp. imp. for colleges (677, s. s., 6939).....	Free.
decanters and other vessels of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered or gilded (106).....	60
same, filled + + whether contents dtbl. or free, pay same duty in addition to duty on contents as above (111) to wit.....	60
ptly. cut, contg. brandy, pay in addition to duty. on contents (111, s. s , 3589).....	60
dram, gl. lr. and met., gl. ch. v. (108, s. s., 8660).....	60
same, lr. ch. v. (461).....	35
glass, † green or colored, molded or pressed, or of flint or lime glass + + (including covered and uncovered demijohns and carboys) and holding over 1 pint (103 *a*).	
	1 ct. per lb.

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* Decision s. s., 7763, in accordance with the opinion of the Atty. Genl., held that *under the late law*, unbound law reports printed in 1840-41, were entitled to free entry, but this ruling seems to me no longer applicable under the present law, which explicitly requires the books imported under par. 512 to be bound.—EDITOR.

† Bottles in bulk, not entitled to transportation under im. tr. laws (s. s.. 7988, 8001).

Per ct.

Bottles, including vials, and holding not over 1 pt. and not under ¼ pint (103 *b*).....1½ cts. per lb.

holding less than ¼ pt. (103 *c*).
50 cts. per gross.

but none of said bottles or vials shall pay a lower rate (104 *c*) than 40

same filled and + + when contents are subject to duty ad val. or based on the value, the value of the coverings is to be added to that of contents to constitute the dtbl. value of the latter (104 *a*). No separate duty on bottles.

when contents are free or dtbl., otherwise than on their value and + + they must in addition to duty on such contents pay the same duty as if empty (104 *b*) which must not be less (104 *c*) than..... 40

filled with ale, beer, or porter (337 *b*).
Free.

with natural mineral waters or other free goods, are dtbl. at same rates as if empty (104 *b*).

with other or dtbl. mineral waters or with artfl. or im. mineral waters + + and holding not over 1 quart (341 *a*, *b*, *c*)...Free.

same, holding over 1 quart, must pay same duty as if empty (341 *e*).

with sparkling wines, cordials, or spirituous liquors + +, pay in *addition* to duty on contents (336 *h*).....3 cts. each.

with still wines (336 *d*).....Free.

with ginger ale, ginger beer, lemon and soda water, and other similar waters, contg. not more than 1½ pints each (340 *c*). Free.

same of greater capacity or other than plain green or colored molded or pressed glass, pay in *addition* to duty on contents, same rates as if empty (340 *d*, *e*).

other than of plain green or colored glass, filled with dtbl. mineral waters, or artfl. or im. mineral waters, pay in addition to duty on contents the same rates as if empty (341 *d*, *e*).

Bottles, other than of plain green or colored, molded, pressed, or flint or lime glass, filled with wines, cordials, spirits, or other articles (free or dtbl.) + +, pay in *addition* to duty on contents, same rates as if empty (105, 111, 774 *a*).

stone or other than glass, filled with sparkling wines, cordials, or spirits, pay in *addition* to duty on contents (336 *h*).....3 cts. each.

straw envelopes covering empty bottles subject to duty based on value, must be estimated as part of the dtbl. value of the bottles (844 *d*. and see s. s., 8046).

wine, of colored glass known as "brown hocks," were under the acts of 1870–2–4, held to be dtbl., not at the specific rates of 3 cts. each, but at the rate then prescribed (40 per cent.) on "articles of glass, colored, etc." (s. s., 1667, 3991).

with stoppers and necks ground (flint and lime) cl. as cut gl. articles (106, s. s., 6002, 7139)..... 60

with bottoms ground (106, s. s., 6879). 60

Bougies, according to material.

C. coated with rubber, rub. ch. v. (460, s. s., 7319)..... 30

Bouillons (bullions) or metal threads (196, s. s., 6149)..... 30

Bouquet holders, flower baskets to be used as, all silk (414 *a*, s. s., 5128).. 50

Bouquet Oenanthique des vins (74, s. s. 6837).....50 cts. per lb.

"Bouquet-papers," so-called, paper and cotton lace, the latter ch. v. (373, s. s., 6673)..... 60

silk lace ch., v. (413, s. s., 6673)..... 60

Bouquets of dyed dried flowers and grasses* (443)..... 50

* Decision s. s., 6030, classified these as mfs. + + at 20 per cent. ad val., but note the change of the law, as to *ornamental* flowers.—EDITOR.

Per ct.

Bouquets of porcelain flowers* with met. leaves and crosses (443 *b*, s. s., 9469) 50
Bowl-paper (422, s. s., 6162)..... 25
Bowls, pipe- of all mat. (468 *a*)..... 70
Box-boards, as card-boards (420) 35
chronometers, or parts of (210)..... 10
Boxes, as coverings, other than glass. (See "Coverings.")
empty, other than packing boxes of wood, and smokers' articles, are dtbl. according to material.
packing, of wood (228)..... 30
smokers' articles (468 *a*) 70
filled, if of glass, + + are dtbl. under 104, 108, or 111, according to their character.
of Am. mf. † exp. filled with Am. products, or exp. empty and retd. filled with frn. products, including shooks retd. as boxes (493 *b*)...Free.
Box-paper, plain, of various styles in full sheets with printed designs to fit it for such use (422, s. s., 5485). 25
surface-coated (420)..... 35
Box-shooks Am. exp. and retd. (See above "Boxes.")
packing-, and sugar-, of wood + + (228)..... 30
Boxwood, in the log, rough or hewn (756 *a*).....Free.
mfs. of + + (230)..... 35
sawed and not further mfd. (220 *a*).. 15
veneers unmfd. (220 *b*)..... 20
Brace bits, steel (215)..... 45
Bracelets, if jewelry (452)..... 50
of human hair if not jewelry (461)..... 35
of onyx faceted beads (452, s. s., 8751) 50
Braces, cotton, elastic or not (354 *b*)..... 40
iron or steel tools (215) 45
silk ch. v. if wearing apparel (413 *a*).. 60
if part rubber (413 *b*).
8 cts. per oz. and 60

Per ct.

wholly or in part of W. wstd. or animal hair, elastic or not (398).
60 cts. per lb. and 60
Brace-webbing, elastic or not, cotton or C. ch. v. (354)..... 40
silk or S. ch. v. (412)..... 50
wholly or in part of W. wstd. or hair (398).....60 cts. per lb. and 60
Brackets, metal (215)..... 45
moulded of wood pulp, sawdust, and glue to imitate wood carvings (230, 774 *a*, s. s., 7431)..... 35
wooden (230)..... 35
Brads, cut, of over 16 oz. to 1000 (177 *b*).
$2\frac{3}{4}$ cts. per lb.
of not over 16 oz. to 1000 (177 *a*).
$2\frac{1}{4}$ cts. per m.
Bragg's charcoal, not proprietary ‡ (532, s. s., 7170).....Free.
Braids, all not specified are dtbl. according to material.
cotton (hat trimmings and other) (354, s. s., 3559, 6733),
5 cts. per lb. but not less than 40
cotton and tinsel (215)..... 45
drawback on (s. s., 7762).
elastic, C. and rubber, r. ch. v. (460, s. s., 5940) 30
"feather stitch," so-called but com. kn. as "herring bone trimmings," of cotton (373 *a*, s. s., 10,340)..... 60
linen (flax or hemp) (371 *a*, s. s., 6119, 6443) 50
metal (215, s. s., 6149, 6547) 45
sennit, as mfs. of coir + + (773 *b*)..... 20
silk ch. v. (412, s. s., 6650)..... 50
straw, chip, grass, palm-leaf, willow, osier, or rattan suitable for making or ornamenting hats, bonnets or hoods (518).....Free.
wholly or ptly. of W., wstd. or animal hair (398).....60 cts. per lb. and 60
Bran (773 *b*)..... 20

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* If the porcelain flowers constitute the ch. v. should these articles not be classified as "porcelain ornaments" under paragraphs 100 and 776?—EDITOR.

† How boxes made abroad of American shooks are to be identified on re-importation (s. s., 5400). Boxes mfd. of American shooks, filled with fruit, rules for free entry of (s. s., 5320).

‡ As this was not the ordinary charcoal of commerce, but, as it seems, was especially prepared for medicinal purposes, ought it not to be classified as an unenumerated mf. under the present law, in the absence of any such provision as that of the act of 1883 for *free similitudes*?—EDITOR.

B **B**

Per ct.

Brandies,* and other spirits mfd. or distilled from grain or other materials and + + (329).....$2.50 per pf. gal.
(See Dept. letter, June 18, 1866, to A. C. B. as to alcohol.)
if in bottles, + +, 3 *cts. additional duty* to be paid on each bottle (336 *h*).
all spirituous liquors imported in casks of less capacity than 14 gallons, forfeited to the U. S. (330 *c*).
coloring for (22)..... 50
imitations of, dtbl. as brandies (333 *c*).
of fruit, and whiskies of fruit cannot be transferred to mfg. w. h. (s. s., 6937).
(See s. s., 6191 and 9157, as to capacity of bottles contg. and as to imp. of samples.)
Brant's syrup antiphlogistique, non-alc. (75 *a*, s. s., 6837)..... 25
Brass and iron buckles lacquered (215, s. s., 7932)..... 45
ball chain (215, s. s., 7878)..... 45
Band News, a periodical in part of sheet music (657, s. s, 8205)...Free.
bodkins (178)..... 35
bushing wire (215, s. s., 7129)..... 45
buttons † (215, s. s., 9521)..... 45
castings, tubes, etc., for met. bedsteads 215, s. s., 10,114)..... 45
clippings (189).....1½ cts. per lb.
eyelets for shoes (215, s. s., 8547)..... 45
fenders (215, s. s., 8684)..... 45
frames (small) of brass and paper (215, s. s., 8383)..... 45
handles for curling-stones (552, s. s., 7212).....Free.
headed nails (215, s. s., 6361)..... 45
horns, musical (215)..... 45
toy (436, s. s., 2111)..... 35
imitation bronzes (215, s. s., 7657)..... 45
in bars or pigs (189).....1½ cts. per lb.
in sheets (215)..... 45
jewellers' screws (215, s. s., 7159)..... 45
lamps of gl. and brass, gl. ch. v. (108). 60
met ch. v. (215)..... 45

Per ct.

Brass mfs. articles and wares + + (215) 45
old (189).....1½ cts. per lb.
ormolu, mfs. of (215, s. s., 9953)..... 45
pedestals for statues, vases, etc. (215, s. s., 8762)..... 45
pins, solid-head and other. (See "Pins.")
tubes, old, but fit for use without remfg. (215, s. s., 3748)..... 45
types, new (208 *b*, s. s., 1911)..... 25
"white," so-called but kn. as "Parson's No. —, white metal" (215, s. s., 9278)..... 45
wire (215, s. s., 6436)..... 45
cut into short pieces for watch-case rivets or pins, but also fit for other uses (215, s. s., 8862)..... 45
cloth (215)..... 45
Braunschied oil (76, s. s., 3528)..... 25
Bravais iron, or "Fer Bravais" (74, s. s., 6837).....50 cts. per lb.
Braziers' copper (195)..... 35
Brazilian pebble, eye-glass and spectacle lenses of, grd. or bevelled to fit frames (121)..... 60
lenses of, wholly or ptly mfd. + + (122 *c*)..... 45
unwrought or unmfd ‡ (519)....Free.
Brazil nuts (583).....Free.
paste (517).....Free.
tea or maté, also kn. as heva yerba and Paraguay tea (773 *b*, s. s., 3909). 20
wood or brazilletto, in sticks or cr. (560).....Free.
not cr. (24)..... 10
extracts and decoctions of (26). ⅞ of 1 ct. per lb.
Bread baskets according to material.
knives. (See "Knives.")
Breakage, no allowance for on liquors (336 *f*).
Breast-pins, if jewelry (452)..... 50
Breccia, in blocks or slabs (520).....Free.
Breech-loading shot-guns. (See "Fire Arms.")

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* Brandy under proof and valued under $1 per gal. by appraiser, not subject to penalty of 20 per cent. for udv. (s. s., 3476, 3483).

† See decisions as to, under former laws (s. s., 5989, 6019, 6495, 6850, 7823 and 9521).

‡ See s. s., 7183, for ruling as to partially mfd. pebbles under act of 1883.

Per ct.

Breeding, animals imp. for.* (See "Animals.")
Bremen blue (61 *a*, s. s., 1705)..... 25
Brewers' compound as spirit varnish (56 *b*, s. s., 3484).
$1.32 per gal. on the alcohol therein and..... 35
Brick, encaustic (94 *b*)..... 45
fire, glazed, decorated, enamelled, or ornamented (93 *b*)..... 45
not so glazed, etc. (93 *a*).
$1.25 per ton.
other than above, if glazed, ornamented, enamelled, decorated, painted, or vitrified (94 *b*)..... 45
not so glazed, etc. 94 *a*)..... 25
Bricks, bath. (See "Bath-bricks.")
cement (94 *a*, s. s., 8044)..... 25
glazed building, kn. as "stretchers," "quoins," "bull-noses," "headers," "double-headers," and "double-stretchers" (94 *b*, s. s., 10,050–63) 45
Bridges, international, foreign mat. for, when dtbl. (s. s., 8565).
Bridle-bits (215)..... 45
Brier root, or brierwood, unmfd. or not further mfd. than cut into blocks (756 *c*, s. s., 7366).....Free.
Brimstone crude, in bulk † (727)...Free.
(sulphur refined) (88 *a*, s. s., 3396).
$8 per ton.
sublimed, or flowers of (88 *b*)
$10 per ton.
Briquet lamps, smokers' pocket- (468, s. s., 6908)..... 70
Brisling (young herrings) fresh (294 *b*, s. s., 8843).....¼ of 1 ct. per lb.
pickled or salted (294 *a*, s. s., 8843).
½ ct. per lb.
in cans or other pkgs. (295)..... 30
Bristles (426, s. s., 8667)..10 cts. per lb.
Bristol-boards, as cardboards (420 *a*, s. s., 6463)..... 35
stones, rough (773 *a*)..... 10
Britannia metal, old, and fit only for remf. (676).....Free.
ware (215, s. s., 7246)..... 45
British gum, or dextrine (324).
1½ cts. per lb.
lustre (773 *b*, s. s., 491)..... 20

Per ct.

Bri-za (quaking grass) sun-dried for decorating (560, s. s., 10,073)..Free.
Brocade bronze powder (190, s. s., 5530).
12 cts. per lb.
Brocades, according to material.
Broché carpets (401, s. s., 7894).
44 cts. per sq. yd. and 40
shawls. (See "Woolens.")
Broken glass. (See "Glass.")
Bromide of potassium (75 *a*, D. & M., July 25, 1866)..... 25
Bromine (521).....Free.
Bromo-fluoresic acid (18, s. s., 9425)..... 35
Bronze busts and casts, sp. impt. (See "Schools.")
figures, copies of statuary (215, s. s., 4228) 45
liquor (76)..... 25
metal in leaf (190).
8 cts. per pkg. of 100 leaves.
unwrought (202 *a*, s. s., 1548)..... 20
mfs. + + (215, s. s., 1548)..... 45
powder (190).....12 cts. per lb.
kn. as "flitters" (190, s. s., 6332.)
12 cts. per lb.
statuary by Am. Artists when free (s. s., 3452).
+ +. (See "Statuary," or "Paintings.")
copies of, not the professional productions of a statuary or sculptor (215, s. s., 6181)..... 45
Bronzes, imitation (215, s. s., 6057, 7657)..... 45
Broom corn (272).....$8 per ton.
root (560, s. s. 6215).....Free.
Brooms of all kinds + + including sink brushes (427, s. s., 8998)..... 40
toy (436)..... 35
Brown crystals (18, s. s., 1035)..... 35
hollands, cotton, dtbl. as C. cloths.
linen, dtbl. as other linen cloths.
Spanish (61 *a*)..... 25
wool grease (316).....½ ct. per lb.
Brucine (76)..... 25
Bruges, ribbon, C. (355, s. s., 7363)..... 40
Brunswick asphalt mastic (773 *b*, s. s., 6336)..... 20
Brush bags, of met., jute and wstd. emb. (398, 776, s. s., 8682).
60 cts. per lb. and 60

* See rulings as to these importations (s. s., 5712, 5733, 5736, 8470).

† See s. s., 3032, 3396.

Per ct.

Brush bass or stems, cr. (597, s.s., 6593). Free.

Brushes, all kinds + + including feather dusters and hair pencils in quills (427)..... 40

brass scratch * (427, s. s., 5519)..... 40

miniature, toy (436)..... 35

sink. (See above "Brooms.")

throat, surgical (427, s. s., 8696)..... 40

Brussel net, black cotton (355, s. s., 10,256)..... 40

Bruyere, cotton for mf. of artfl. fls. (443 *b*, s. s., 5471)..... 50

Buchu leaves, cr. (560).....Free.

advanced (24)..... 10

Buckles metal (215, s. s., 7932)..... 45

or slides, shoe-, of steel, not jewelry, but dtbl. as mfs. of met. + + (215, s. s., 9382) 45

Buckram, C. mfs. + + (355, s. s., 3096, 9941)..... 40

"Buckthorne strips," steel (215, s. s., 8325)..... 45

Buckwheat, 48 lbs. to the bushel (255). 15 cts. per bush.

flour (773 *b*.)..... 20

Budding knives, pocket. (See "Knives, Pocket.")

Buds, cassia, grd. or powdered (326 *a*). 4 cts. per lb.

ungrd. (713).....Free.

med., not edible, cr. (560).....Free.

not cr. (24)..... 10

Buffalo robes (444 or 456 *a*, 774 *a*, Jan. 28, 1862, Sept. 28, 1863, Pembina).. 20

Buffings, leather (455, s. s., 6916)..... 10

Buggy-aprons, W. C. and rubber, as mfs. of W. + + under 392 (s. s., 9721).

Bugeaud's wine of quinine (74, s. s., 6837).....50 cts. per lb.

Bugles, glass, as glass beads, under 445 and 108 (January 18, 1865, D. B. & Co.).

copper or brass, other than toy (215).. 45

Per ct.

Bugles, toy (436)..... 35

Buhr-, or burrstone rollers with iron axles and flanges (215, s. s., 7140) 45

stones mfd. or bound up in mill-stones (126, s. s., 358)..... 15

known as "skeleton stones," mfd. but not bound up (126, s. s., 1500). 15

rough or unmfd., in blocks and not bound up in mill-stones (723). Free.

solid circular, faced on one side and the edge, and with a hole cut through the centre; also sections of buhrstones impt. in casks, and sized and cut, so as to be put together for the purpose of being mfd. or bound up into mill-stones, held to be free under like provisions of former laws (s. s., 3048).

so-called, being porcelain cylinders to take the place of (101 *b*, s. s., 5878)..... 55

Building forms, iron or steel, plain, punched, or fitted for use (137). $\frac{9}{10}$ of 1 ct. per lb.

stone + + all except marble, hewn, dressed or polished (128)..... 40

same, unmfd. or undressed (127). 11 cts. per cub. ft.

Bulb beams, iron or steel. (See those titles.)

Bulbs and bulbous roots, not edible, med. + + cr. (560).....Free.

not cr. (24)..... 10

+ + other than above (699, s. s., 4308, 6445, 8636).....Free.

cormus, or corms, such as crocus, gladiolus and the like (699, s. s., 7280).....Free.

Bulk, articles imported in, for immediate transportation inland, must be of those enumerated in the im. tr. acts and their similitudes (s. s., 8001).†

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* The provision for mfs. of metals (215) in the present law, is so much more comprehensive than that in force when the ruling s. s., 5519 was made, that it may be doubtful whether the latter now applies.—EDITOR.

† *Articles in Bulk.*—Questions having arisen relative to the meaning of the term "articles in bulk," as used in the 29th section of the act of July 14, 1870, and in section 2990 of the Revised Statutes, relating to the entry of dutiable merchandise for immediate transportation to an interior

Per ct.

Bulky goods, discharge of under sec. 29 of June 26, 1884 (ante Pt. I., 1362, s. s., 8108, 9411, 9582).

Bullets, mfd. in U. S., from imp. lead, drawback on, under former laws (s. s., 2176, 3088).

Bullion, base, of mixed metals, dtbl. according to met. predominating in weight (s.s., 2507, 7543, 7996, 8431).

gold and silver (522, s. s., 8619)..Free

Bullions and metal thread, gold, silver or other met. + + (196)..... 30

Bull's-eye lanterns, gl. ch. val. (108, s. s., 8345)..... 60

met. ch. val (205, s. s., 8345)..... 45

Bulls' eyes, glass (108, s. s., 9385)..... 60

Bulrushes (597, Nov. 5, 1866, D. M.). Free.

Bunion plasters, pt. W. as mfs. of W. + + under 392, s. s., 6576).

Bunting (395 *a*)...12 cts. per sq. yd. and 50
weighing over 4 oz. per sq. yd. (395 *b*), pays 44 cts. per lb. and 50

Bureau of Statistics, classification for. (See Dept. Circular No. 104, Oct. 24, 1890).

Burgrave's or Burgreave's granules of aconite (75 *a*, s.s., 6687)..... 25

to wit: aconite, aconitine, arseniate de fer, digitaline, dosimetric, hypo-sulphite de strychnine and valerianate de quinine, all proprietary (74 or 75 *a*, s. s., 6837).

if alcoholic.....50 cts. per lb.

non alc..... 25

Burgundy pitch (523).....Free.

Burin du Buisson's syrup of proto-iodide of iron and manganese (74. s. s., 6837).....50 cts. per lb.

Burlap bagging (exc. cotton bagging) not over 60 in. wide (364, s. s., 6909).....1⅝ cts. per lb.

canvas, jute, prepd. and used as other canvas or padding by the clothing trade and of finer texture than the true burlaps, dtbl. as mfs. of jute + + under 374 (s. s., 6537, 10,231).

grain bags (365).....2 cts. per lb.

Burlaps, flax, jute or hemp, or if either ch. v. not over 60 in. wide, and exc. such as are suitable for cotton bagging (364).....1⅝ cts. per lb.

if over 60 in. wide they are dtbl. as mfs. of flax or hemp + + under 371 or of jute + + under 374 as the case may be.

flax, com. kn. as "scrims," exceeding 60 in. wide, and counting over 100 threads to sq. in. (371 *b*, s. s., 9091). 35

definition of (s. s., 3481, 10,231).

the bailings of those subject to specific duty alone are not dtbl. (s. s., 5987),

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port without appraisement, the following general rules were prescribed, September 25, 1876, for the information and guidance of officers of the customs:

I. The commercial signification of the term "in bulk," viz., that it has reference to such articles as are usually packed or stowed in the importing vessel in a loose state as contradistinguished from "package goods," or those inclosed in boxes, barrels, bundles, and the like, is, in view of the intent of the act referred to, deemed by the department as necessarily qualified by the condition annexed to the privilege by the terms of the act itself, viz., that such an examination of the merchandise may be made as will satisfy the customs officers that the same corresponds with the manifest and invoice.

II. While, therefore, the department holds generally that only such merchandise as is either inclosed in boxes, barrels, or other outside coverings or wrappers, duly marked and numbered, or put up in separate and distinct bundles or packages, also duly marked and numbered, in such manner as to admit of satisfactory indentification, is entitled to the privileges of the act, it nevertheless reserves the right to designate, from time to time, such particular articles commonly shipped in bulk as may, under suitable conditions, be deemed fairly within the scope and intent of the act.

III. In accordance with the views above expressed, the department hereby designates railroad and bar-iron, when the number of rails or bars is duly specified in the consular invoice, and found on examination to be correct, as entitled to the privilege of immediate transportation as aforesaid: *Provided, however*, That there shall not be any noticeable disparity in the size and weight of the respective rails or bars (s. s., 2980).

B

	Per ct.
Burning fluid (76)	25
Burnt clay (98 *b*, s. s., 6140)	$3 per ton.
glucose (22, s. s., 6740)	50
starch (324)	1½ cts. per lb.
Burtemburg simples (75 *a*, s. s., 7570)	25
Bushing-wire, brass (215, s. s., 7129)	45
Business cards, printed on plain paper and not lithographic prints (423)	25
Busts. (See "Statuary.")	
Butchers' knives. (See "Knives.")	
Butter* and substitutes therefor other than oleomargarine (266).	6 cts. per lb.
oleomargarine* (266 and 1369).	6 cts. per lb. and int. rev. tax. 15 cts. per lb.
cocoa, or cocoa-butterine (320).	3½ cts. per lb.
knives. (See "Knives.")	
Button centres, glass (108, s. s., 3458)	60
cloths, or forms, to wit: lastings, mohair, cloth, silk or other mfs. of cloth woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively (428, s. s., 3311, 9176)	10
collets. (See below "Button shanks.")	
coverings, so-called, of S. but being covers of S. used in mf. of dress ornaments (414 *a*, s. s., 9147)	50
covers, of silk twist, worked on metal frames dtbl. as button-cloths under 428 (s. s., 3084)	10
so-called, of silk, but really S. buttons completed for use as buttons or dress trimmings (412, s. s, 8221)	50
material, zinc and nickel (215, s. s., 6904)	45
molds of double metal disks with shank on one (215, s. s., 8869)	45
needles or loop-needles † (215)	45
ornaments, so-called, of met. (215, s. s., 6584)	45

B

	Per ct.
Button rims, glass (108, s. s., 5511)	60
shanks and collets of met. (215, s. s., 8869, 9017)	45
"stuff," what constitutes (s. s., 3878, 4394, 9176).	
Buttons, agate (429 *a*)	25
barrel, or of other forms for tassels or ornaments, wholly or ptly. of W., wstd. or hair (398).	60 cts. per lb. and 60
bone (430, s. s., 4346)	50
brass or other metal + + (215, s. s., 6019, 6495, 6850, 7823, 9521)	45
collar, bone or ivory (430, s. s., 4346)	50
gilt, as jewelry (452, s. s., 9832)	50
convex linen, of brass and linen, br. ch. v. (215)	45
cuff, and sleeve, if jewelry (452, s. s., 9832)	50
of glass (108, s. s., 285)	60
other than above and + + dtbl. according to material.	
eyelets of met. for shoes, not cl. as (s. s., 8547).	
glass, ch. v. (108)	60
hair. (See below "Buttons, wool, etc.")	
horn (430)	50
ivory, or vegetable ivory (430)	50
pearl and shell ($\frac{1}{40}$ of an inch diameter constituting a line of button measure) (429 *b*).	2½ cts. per gross for each line and 25
shoe, of paper, board, papier maché, pulp or similar mat. + + val. not over 3 cts. per gross (431).	1 ct. per gross.
val over 3 cts. dtbl. as mfs. + + of component materials.	
silk (412, s. s., 6031)	50
sleeve. (See "Buttons, cuff-, and.")	
sleeve and collar, gilt or gold (452, s, s., 9832)	50
vegetable ivory (430)	50

* See definition of butter and of oleomargarine, ante Pt. I., 1367–8.

No allowance on weight of butter for soakage (s. s., 3491).

† Under the provision in paragraph 206, of the act of 1883, for "needles, sewing, darning, knitting, *and all others*," the department (s. s., 7365) classified these "button-needles" as included among the "*all others*," for which there is no specific provision in the present law; wherefore, unless the provision for similitudes, should place them under 178, the above seems to me the proper classification.—EDITOR.

Per ct.

Buttons, wool, wstd. or hair or ptly. of either, for tassels or ornaments (398). 60 cts. per lb. and 60

Butt-hinges, and blanks for, iron or steel (158).....2¼ cts. per lb.

of other metals (215)..... 45

Butyr-cocao (320, 774 *a*, s. s., 7958, 9168).....3½ cts. per lb.

Byrrh au Vin de Malaga (74, s. s., 8310). 50 cts. per lb.

Byzantine carpets (401, s. s., 6538). 44 cts. per sq. yd. and 40

C

Cabbage seed (286, s. s., 7313)..... 20

Cabbages (273).....3 cts. each.

Cabinet furniture of cabinet or other wood, wholly or ptly. finished + + (230)..... 35

woods, all forms of sawed, not mfd. beyond sawing (220)..... 15

briar-wood or root, and similar wood, unmfd. or no further mfd. than cut into blocks for mfg. (756 *c*).....Free.

in the log, rough or hewn (756 *a*, s. s., 10,402).....Free.

veneers of, unmfd. (220 *b*)..... 20

Cabinets of *old* coins and medals * (524). Free.

specimens for. (See "Specimens.")

stones, polished on one side for use in collections for (773 *b*, s. s., 9211)..... 20

Cable chains and anchors, broken, rusty, or old, unfit for use or repair, dtbl. as scrap-iron (s. s., 365).

cores, telegraphic, copper and gutta percha (215, s. s., 3008)..... 45

telegraph, old, of copper-wire and gutta percha, not free (s. s., 3573).

of copper wire (215, s. s., 3008)... 45

of iron, or iron ch. v. (215, s. s., 1677) 45

but duty not to be a lower rate than that on the wire of which it is made (148 *g*).

Cables, cotton, kn. as "Lambeth cotton rope," as mfs. of C. + + (355, s. s., 9187)..... 40

C

Per ct.

Cables, hemp, untarred (362 *c*). 2½ cts. per lb.

of istle, Tampico fiber, manila, sisal grass or sunn, untarred (362 *a*) 1½ cts. per lb.

of veg. fibers untarred + +, dtbl. according to material.

tarred (362 *d*).....3 cts. per lb.

wire, copper ch. v. (215, s. s., 1677, 3008)..... 45

wire-rope, or wire-strand of iron (148 *j*) in ADDITION to duty on the wire.....1 ct. per lb.

same of steel (148 *k*, s. s., 6376) in ADDITION to duty on the wire. 2 cts. per lb.

Cacao. (See "Cocoa.")

Cachous, aromatic- (77, s. s., 9132)..... 50

Cade oil or "oil-cade" (76, s. s., 6882). 25

Cadmium (525).....Free.

Caen-cliff building stone, hewn, dressed or polished (128, s. s., 5452)..... 40

unmfd. or undressed (127, s. s., 5452)...,.....11 cts. per cub. ft.

Café nigro, ext. of coffee (773 *b*, s. s., 6837)..... 20

Caffeine (75 *a*)..... 25

Cajeput oil (661).....Free.

Cake-servers, Germ. sv. (215, s. s., 7921)..... 45

Calamine (526).....Free.

Calamus root, cr. (560).....Free.

not cr. (24)..... 10

Calcareous deposits, metal baskets covered or ornamented with (215, s. s., 7043)..... 45

Calcined magnesia, Henry's included, (34 *b*, s. s., 7574).....8 cts. per lb.

magnesite, so-called, but really cement + + (95 *c*, s. s., 9375)..... 20

Calcium, chloride of (76, s. s., 9008),..... 25

santonate of, contg. 80 per cent. or more of santonine (78)...$2.50 per lb.

contg. less santonine (76, s. s., 9935)... 25

Calendars in form of easel racks, with printed designs (423, s. s., 7432)..... 25

Calf-hair fabrics, + +, as woolens.

unmfd, (604).....Free.

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* Quaere. Does the restriction in 524 requiring "antiquities" to have been produced prior to the year 1700, apply to "old coins and medals?"

Per ct.

Calf-skin lr. boots and shoes (456 *f*)..... 25
cut into shoe uppers or vamps. (See "Leather.")
skins, bookbinders', dressed and finished (456 *b*)..... 20
enameled (456 *a*)..... 20
japanned (456 *e*)..... 30
patent lr. (456 *a*)..... 20
raw or uncured (605).....Free.
tanned, or tanned and dressed (456 *a*)..... 20
upper lr. of (456 *a*)..... 20
Calices of paste, pts. of artfl. fls. (443 *b*, s. s., 4769)..... 50
Calico printing, size used in (773 *b*, s. s., 6242)..... 20
Calisaya bark, cr. (499).....Free.
not cr. (24, s. s., 9465)..... 10
"Calming brust pillen," calmirende brust pillen? (75 *a*, s. s., 7574)..... 25
Calomel and other unspecified mercurial med. preps. (75 *b*)..... 35
Calthrop or cultrop nuts (309, s. s., 8525).....1½ cts. per lb.
Calves * (248 *b*).....$2 per head.
Calvert's carbolic toilet soap (79 *b*, s. s., 9474).....15 cts. per lb.
purest carbolic medical soap (79 *c*, s. s., 9474)..... 20
Cambrics, as cotton cloth.
scoured, entitled to admission as unbleached cottons (s. s., 8988).
Camel's hair, and mfs. wholly or ptly of, + + as wool and mfs. of wool.
noils, as wools of Class 2.
pencils in quills (427)..... 40
mounted with metal and having wood handles (215)..... 45
shawls (396 *a* and *d*) 49½ cts. per lb. and 60
tops, as wool tops of Class 2.
Cameos, cut, but not set † (454 *a*)..... 10
imitations of glass or paste, not set, and not over 1 inch in size (454 *c*)... 10
in frames (452)..... 50
or imitations, if jewelry (452)..... 50

Per ct.

Cameos, precious metals or imitations thereof set with, as jewelry (452).... 50
rough or uncut (557).....Free.
set, not jewelry and + + (454 *b*)..... 25
Cameras, and tubes for, of glass and brass, gl. ch. v. (108)..... 60
met. ch. val. (215)..... 45
used by amateur photographers, and brought with them on their arrival in U. S. (752, s. s., 7739).....Free.
Camomile flowers, cr. (560).....Free.
not cr. (24)..... 10
oil (661).....Free.
Camphor, crude (527).....Free.
oil, misnamed "refuse" (76, s.s., 9264) 25
refined (15).....4 cts. per lb.
wood, unmfd,, in large sticks, for cabinet-makers' use (756, s, s., 5271). Free.
Camwood, cr. or in sticks (560).....Free.
not cr. (24)..... 10
Canada, appraisement of European goods from, not originally destined for the U. S. should be at the market value in Canada (s. s., 6918).
articles of trifling value brought from by passengers, not dtbl. (s. s., 436).
baggage for (s. s., 7550).
entries of merchandise imp. in large tows (s. s., 6400).
exp. duty on logs, etc., repealed by, (s. s., 10,285).
persons visiting to purchase clothing or other dtbl. goods, must pay duty thereon (U. S., 6898).
shipment of domestic goods through, from one U. S. port to another, not bona fide exportations (s. s., 7172).
postal cards, dtbl. as printed matter (423, s. s., 7903, 10,624).
products in transit, amendment of rules for expt. of (s. s., 5730, 8105, 10,205).
Canary seed (699).....Free.
Cancellation of int. rev. exp. bonds (s. s., 5845).

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* The department held in s. s., 10,367 that calves, the production in Mexico of American cows that had strayed across the border from Arizona and accompanied them on their return, were subject to duty.

† Cameos cut in onyx, agate and crocidolite, and ready for use as settings for rings, dtbl. under this provision at 10 per cent. (s. s., 9211).

C

Per ct.

Candelabra, dtbl. according to material.
not free as "regalia" (s. s., 7712).
Candied citron (303, s. s., 9357)..... 35
orange and lemon peel (305).
2 cts. per lb.
Candle-nuts, cr. (560, s. s., 1958)...Free.
not cr. (24, s. s., 1958)..... 10
Candles and tapers + +, as unenumerated mfs. (773 *b*)..... 20
compound carbon, of brass, charcoal, and chalk, for electric lights (215, s. s., 4815)..... 45
wax (459)..... 25
Candle sticks, according to material.
for use in religious processions (692 *a*, s. s., 7712).....Free.
of painted metal, invoiced as japanned ware (215, s. s., 9522)..... 45
ormolued or bronzed metal (215, s. s., 6683)..... 45
tar or residuum (773 *b*, s. s., 5049)..... 20
wicks and wicking (355)..... 40
Candy. (See "Confectionery" or "Sugar.")
Cane, bamboo, rattan, reed, etc., cr. or rough (756 *b* and *d*).....Free.
chair, mfd. of rattans or reeds in whatever shape (229)..... 10
juice sirups (726).....Free.
seed, for Agr. Dept. or U. S. Bot. Garden (679).....Free.
sugar or slips of, for seed (699)...Free.
same if not for seed (773 *a*, s. s., 7734)..... 10
Canella alba bark, cr. (560).....Free.
not cr. (24)..... 10
Canes + + finished or ptly. mfd. according to material.
medlar or medow oak, finished excepting mountings and polishing (230, s. s., 9067)..... 35

C

Per ct.

Canes, sticks of wood + +in the rough or only cut into lengths suitable for (756 *e*).....Free.
with pipe bowls (468 *a*, s. s., 3692)..... 70
with silver or other metal mountings (215)..... 45
with watches in handles (215, s. s., 9061)..... 45
Canned fish, excepting anchovies, sardines, and free shell-fish (295)..... 30
sausage meat (312, s. s., 7066)..... 25
shell fish. The fish are free but cans dtbl. (703, 296, s. s., 6548, 7541).
For duty on cans see "Cans," below.
tomatoes as presvd. veg. + + (287, s. s., 6889)..... 45
Cannel coal, 2240 lbs. to ton (432 *a*, s. s., 747).....75 cts. per ton.
Cannetille, as bullions (196)..... 30
Cannon, as mfs of met. (215, s. s., 7643). 45
Canoes, not personal effects (s. s., 6071).
Cans or pkgs. of tin or other metal, contg. free shell fish, after June 30, 1891, as follows, viz. :
not over 1 qt. in contents (296 *a*).
8 cts. per doz.
those exceeding 1 qt. pay in addition to above *for each addl.* ½ *qt. or fraction thereof* (296 *b*).
4 cts. per doz.
up to June 30, 1891, the duty remains as under acts prior to Oct. 1, 1890.*
Cantharides, cr. (560).....Free.
not cr. (24)..... 10
Canton crapes, as mfs. of S. + + (414 *a*) 50
flannels, as cotton cloths (s. s., 3422).
Canvas, cotton for emb. pps. dtbl. as cotton cloths (s. s., 6362).
linen as other linen cloths under 364, 371 and 374. (See s. s., 7814, 10,231).

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* Old law: "Cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart or fractional part thereof." (Act of February 8, 1875, § 4, s. s., 5670.)

Under which the department held that "all cans or packages (not ordinary fish barrels or kegs, s. s., 2160) containing free fish of any kind, if not exceeding *one quart* in contents, *one cent and a half each;* if exceeding one quart, they are subject to an additional duty of *one cent and a half* for each additional quart, or fractional part thereof (s. s., 2160). Cans mfd. in U. S. of foreign tin, exported and returned filled with fish, are subject to this duty (s. s., 2435)." Reversed, s. s., 8761.

Per ct.

Caoutchouc, cr. rubber (613).....Free.
Capacity of bottles contg, brandy, ale, beer or porter (s. s., 6191, 9506).
of packages of wine, beer, brandies, etc. (336 *g*, s. s., 7679).
of packages of alcohol or alc. preparations or compounds not restricted as to (s. s., 8840).
Capadastras, metal (215, s. s., 8549)..... 45
Cape gum, cr. (560).....Free.
not cr. (24)..... 10
net, C. for hat-crowns (373 *a*, s. s., 7430)..... 60
Capers (287)..... 45
Cape sheep skins, with wool on, W., dtbl. as 1st cl. under 384 *a* (s. s., 10,492).
Capes, + + according to material.
cotton or other veg fibre, not emb. and not pt. rubber (349 *a*)..... 50
fur, ch. v. (461)..... 35
silk, ch. v. not pt. rubber (413 *a*)..... 60
wholly or ptly. of W., wstd. or hair (396 or 397).....49½ cts. per lb. and 60
Capitation tax on stowaways as passengers (s. s., 7940).
Caps, for wearing apparel, dtbl. according to material as such or as mfs. + +.
paper fulminating (439, s. s., 2342) ... 30
percussion, including percussion cases for cartridges (442, s. s., 2148, 2150). 40
Capsules, med. preps. alc. (74).
50 cts. per lb.
same, non-alc. (75 *a*)..... 25
if mercurial med. preps. (75 *b*)..... 35
metallic seals or covers for bottles, etc. (215)..... 45
porcelain evaporating dishes, plain white (101 *b*)..... 55
Carabines or carbines (215)..... 45
Caraway oil (661).....Free.
seed (699).....Free.
Carbolic acid, *all* (473, s. s., 6496, 6609). Free.
Carbolized cottons (75 *a*, s. s., 4987)..... 25
ligatures, silk (410 *a*, s. s., 4987)..... 30
sheep-wash (773 *b*, s. s., 2426)..... 20
Carbon, animal, fit for fertilizing only (511).....Free.
bisulphate and bisulphide of (76)..... 25
blocks or plates (773 *b*, s. s., 8777)..... 20

Per ct.

Carbon, bone-black (52) 25
candles, compound, brass, charcoal and chalk for electric lights (215, s. s., 4815)..... 45
gas retort (773 *b*, s. s., 5050)..... 20
Carbonate of ammonia (10 *a*).
1¾ cts. per lb.
baryta, or witherite (500).....Free.
iron (76)..... 25
magnesia (native mineral) or magnesite (640).....Free.
calcined (34 *b*).....8 cts. per lb.
med. (34 *a*).....4 cts. per lb.
potash, cr. (685).....Free.
soda (76)..... 25
strontia, mineral (725) .....Free.
Carboys, Am. re-impt. (See "American Mfs.")
for., filled or empty. (See "Bottles" or "Glass.")
Carbuncles, cut but not set (454 *a*)..... 10
rough or uncut (557).....Free.
set and com. kn. as jewelry (452)..... 50
set, other than above + + (454 *b*)..... 25
Carcasses, fresh beef, mutton and pork in (311).....2 cts. per lb.
fresh meat and game in, other than poultry and the above (773 *a*, s. s., 2325, 7202)..... 10
poultry dressed (315).....5 cts. per lb.
Cardamon (m?) seed, crude (699)...Free.
not cr. (24)..... 10
Card baskets, according to material.
iron-wire and decorated porcelain, p. ch. v. (100, s. s., 7154)..... 60
of tinned iron-wire (215, s. s., 8578). 45
but in no case less than the rate on the wire (148 *g*).
Cardboard screens or fans, with printed floral designs (425, s. s., 5569)..... 25
boards and "card middle boards" (420 *a*, s. s., 6632)..... 35
Card-cases according to material.
clothing, of tempered steel-wire (159 *a*).
50 cts. per sq. ft.
other than above (159 *b*).
25 cts. per sq. ft.
permanently attached to metal parts of machinery (215, s. s., 8973).... 45
rule for measuring (s. s., 5800).
wool cloth for mf. of, dtbl. under

	Per ct.
392 as mfs. of W. + + (s. s., 9012).	
Card-holders, of embossed plain paper and printed cards (423 or 425, s. s., 10,066)	25
same, of surface-coated paper (420 *a*)	35
Carded goat's-hair, or Cashmere noils. dtbl. as wools of Class 2 (384 *b*, s. s., 7081)	12 cts. per lb.
Cardigan jackets, cuffs, etc. (396 *a* and *d*)	49½ cts. per lb. and 60
Carding machinery part metal (215, s. s., 1136)	45
Cards, blank (420 *a*) *	35
business (423, s. s., 3941)	25
Chinese playing, plain red stripes with or without device or imprint (424, s. s., 8617)	50 cts. per pack.
lithographic show or other (420 *b*)	35
of "folding figures," printed (423, s. s., 8984)	25
playing, wholly or ptly. mfd. (424, s. s., 3270)	50 cts. per pack.
printed, picture, or other (423, s. s., 4719)	25
of silk and paper S. ch. v. (414 *a*, s. s., 7432)	50
visiting, with printed gilt borders (423, s. s., 6925)	25
wool or cotton, with metal teeth (215)	45
Carlsbad or Carlsbaden salts, natural or artfl. (76, s. s., 2817, 9217, 9715)	25
Carmine lake, dry or grd. in oil or water (61 *a*)	25
Persian berry, a paste used in calico printing (773 *b*, s. s., 5865)	20
water color (61 *b*)	30
Carmined indigo (29 *b*)	10 cts. per lb.
Carnelian, cut, but not set (454 *a*)	10
rings, as jewelry (452, 774 *a*, May 15, 1866, D. & O., March 29, 1871, N. Y.)	50
rough or uncut (557)	Free.
set + + (454 *b*)	25
Carpet-beaters, rattan (230, s. s., 7188)	35
Carpets or carpetings.	
All carpets and carpeting of like character or description with Aubusson, Axminister, Moquette or Chenille, or with Saxony, Wilton or Tournay Velvet, or with Brussels or Tapestry Brussels, or with Velvet or Tapestry Velvet carpets or carpetings, are specifically made dutiable at the same rates respectively as those to which they assimilate.	
and rugs, commercial distinction between (s. s., 9174).	
"angola" so-called (405, s. s., 1463).	14 cts. per sq. yd. and 40
art-squares. (See below under this title.)	
Aubusson, Axminster, moquette, chenille, and carpets woven whole for rooms, and all of like character and description (399).	60 cts. per sq. yd. and 40
Axminister. (See above "Aubusson," etc.)	
baize or bockings (406 *a*).	22 cts. per sq. yd. and 40
bedsides. (See below under this title.)	
Berlin and similar rugs (399).	60 cts. per sq. yd. and 40
broché (401, s. s., 7894).	44 cts. per sq. yd. and 40
Brussels, *real*, and all of like character or description (401).	44 cts. per sq, yd. and 40
Brussels, *tapestry*, and all of like character or description (403).	28 cts. per sq. yd. and 40
Byzantine (401, s. s., 6538).	44 cts. per sq. yd. and 40
chain, Venetian (404).	19 cts. per sq. yd. and 40
chenille. (See above "Aubusson," etc.)	
Chinese matting (575)	Free.
church seating of hemp and W. (407, s. s., 8944)	50
cork, val. not over 25 cts. per sq. yd. (369 *a*)	40
val over 25 cts. (369 *b*).	15 cts. per sq. yd. and 30

* Possibly the proper classification of these is under 425 as mfs. of paper + + at 25 per cent. as there is no *specific* provision in 420 for mfs. of cardboard.

C

Per ct.

Carpets, cotton, wholly or ptly. of (407). 50
covers. (See below under this title.)
druggets (406 *a*).22 cts. per sq. yd. and 40
Dutch. (See "Wool, Dutch" below.)
felt (406 *b*).....11 cts. per sq. yd. and 40
flax, wholly or ptly. of (407)..... 50
floor matting. (See "Matting" below under this title.)
French moquette (399, s. s., 2638).
60 cts. per sq. yd. and 40
hand-stitched (a work of art) *bought* by a church, not free (s. s., 8346).
hassocks, portions of. (See below.).
+ + according to material.
hemp (363).....6 cts. per sq. yd.
ingrain, treble (404).
19 cts. per sq. yd. and 40
two-ply (405).
14 cts. per yq. yd. and 40
two-ply, woven in squares (405, s. s., 8588).14 cts. per sq. yd. and 40
jute (363)..... .....6 cts. per sq. yd.
Kalmuck plain filling (407, s. s., 10,038)..... 50
Madras of jute (363, s. s., 4861, 7548).
6 cts. per sq. yd.
mats of cocoa-fiber or rattan (464 *b*).
8 cts. per sq. ft.
mats, portions of carpets. (See below.)
other + + according to material. (See "Mats.")
matting, cocoa-fiber or rattan (464 *a*).
12 cts. per sq. yd.
floor of round or split straw, including Chinese matting (575)....Free.
other + + according to material.
moquette. (See above "Aubusson," etc.)
Mosaic velvet (*B*) of wool (407, s. s., 6033)..... 50
"Napier matting," so-called but really jute carpeting (363, s. s., 8143).
6 cts. per sq. yd.
oriental rugs (399).
60 cts. per sq. yd. and 40
patent velvet (402).
40 cts. per sq. yd and 40
"patent velvet," so-called, but really a mf. of wstd. and C. for upholstering., dtbl. under 392 (s. s., 7094, 9850).
plush, plainly woven in one color, without figure, and not requiring Jacquard machine (407, s. s., 4720). 50
portions of + +, made wholly or ptly. of W. including
art-squares,
bed-sides,
covers,
hassocks,
mats,
rugs,
screens, *and other*,
pay same rates as carpetings and carpets of like character and description (408, s. s., 3390).
rugs, Berlin, oriental and similar rugs (399).....60 cts. per sq. yd. and 40
rugs, other than above according to material. (See "Rugs.")
samples of, when dtbl. (s. s., 2640, 9462).
Saxony (400)...60 cts. per sq. yd. and 40
screens, not carpeting. (See "Screens.")
"slipper carpetings," wstd. for mf. of shoes and slippers, as mfs. of wstd. under 392 (s. s., 2452).
squares and stair carpets of felt other than druggets (406 *b*, s. s., 10,111).
11 cts. per sq. yd. and 40
same, if druggets (406 *a*, s. s , 10,111).
22 cts. per sq. yd. and 40
tapestry Brussels and *all* of like character or description (403,* s. s., 6060).
28 cts. per sq. yd. and 40
velvet, and *all* of like character or description (402,* s. s., 6060).
40 cts. per sq. yd. and 40
three-ply (404).19 cts. per sq. yd. and 40
tournay velvet, and *all* of like character or description (400).
60 cts. per sq. yd. and 40
treble ingrain (404).
19 cts. per sq. yd. and 40

* According to decision (s. s., 6060) tapestry velvet and tapestry Brussels carpets woven whole, but too small for ordinary rooms, are dtbl. under 402 and 403 respectively.

	Per ct.
Carpets, two-ply ingrain, including those woven in squares (405, s. s., 8588). 14 cts. per. sq. yd. and	40
velvet, and patent and tapestry velvet, and *all* of like character or description (402).....40 cts. per sq. yd. and	40
Venetian, chain (404). 19 cts. per sq. yd. and	40
yarn (407).....	50
Weardale, or crumb-cloths (405, s.s., 7474)..... .14 cts. per sq. yd. and	40
Wilton (400)....60 cts. per sq. yd. and	40
wool, Dutch (405, s. s., 9632). 14 cts. per sq. yd. and	40
wool, flax or cotton, or ptly. of either + + (407).....	50
wool-plush, plainly woven in one color and not requiring use of Jacquard machine (407, s. s., 4720).....	50
woven whole for rooms,* such as Aubusson, Axminister, moquette and chenille, and others of like character or description, and including oriental, Berlin, and similar rugs (399, s. s., 6060, 7474, 8588). 60 cts. per sq. yd. and	40
yarn, Venetian (407)	50
Carpet-wools. (See "Wools.")	
-yarns. (See "Wools" and "Yarns.")	
Carraway oil, etc. (See "Caraway.")	
Carriage clocks, leather cases for (461, s. s., 9477).....	35
furniture and hardware + + according to material.	
robes or rugs, wool and hair, as mfs. of W. + + under 392 (s. s., 7298, 8702).	
steps, mfs. of metal (215, s. s., 10,386).	45
Carriages (dtbl.) and parts of, and carriage furniture and hardware are no longer specifically provided for *as such*, but all + + are dtbl. according to material.	
in use abroad a year or more by their owners who bring them here for their use, as household effects (516, s. s., 6712).....Free.	
actually owned by persons immigrating to the U. S. *with their families and in actual use for the purpose of such immigration*, under regulations (483 *b*).....Free.	
Cars, platform, part metal (215, s.s., 7684)	45
railroad, Am. built, repairs to, in foreign country (Pt. I., 1097, s. s., 385).....	50
Pullman, used only in through traffic between Canada and U. S., repairs to and refurnishing of (s. s., 5093).....Free.	
railway or other, part metal (215, s. s., 9623).....	45
foreign built arriving from Canada, see ruling as to (s. s., 9549).	
Car-tires, iron or steel (185 *a*). $2\frac{1}{2}$ cts. per lb.	
Cartons. (See 845 *d*, *e* and *f* as to duty on.)	
Cartridge belts, part metal (215, s. s., 8515).....	45
cases, part metal (215, s. s., 3552, 3846).....	45
other as percussion caps (442, s. s., 3552, 3846).....	40
shells or "central fire cases," brass ch. v. (215, s. s. 3846).....	45
Cartridges, metallic (215, s. s., 3622, 6634).....	45
other, as percussion caps (442, s. s., 1591, 2148, 3552).....	40
Car-truck channels, iron or steel (137). $\frac{9}{10}$ of 1 ct. per lb.	
same, riveted or bolted together (137, s. s., 9864)..... $\frac{9}{10}$ of 1 ct. per lb.	
trucks, Canadian, to form part of Am. cars, dtbl. (215, s. s., 9688).....	45
Carui, or caraway oil and seed. (See "Caraway.")	
Carved church altars, not free (s. s., 6032).	
Carving knives and forks. (See "Knives.")	
Carvings, im. of wood, sawdust and glue (230, s. s., 7831).....	35
im. moulded of wood-pulp, sawdust and glue (461, s. s., 7431).....	35

* This was under former laws, held to include so-called "Turkish rugs" of sufficient size to cover an ordinary room and to supersede the use of carpets (s. s., 2577).

C

Per ct.

Carvings of vases, birds, etc., in soapstone (773 *b*, s. s., 9042)..... 20
Car-wheel centres, iron or steel, wholly or ptly. finished (185 *a*)..2½ cts. per lb.
Car-wheels, Am., expt. and returned worn out, not free (s. s., 8229).
Cascarilla bark, cr. (560) .....Free.
not cr. (24)..... 10
Cases, as coverings. (See "Coverings.")
card-, according to material.
cartridge-. (See "Cartridge.")
empty, + + according to material.
leather, or lr. and wood, empty or separately impt. for carriage clocks, opera glasses, optical and other insts. (461, s. s., 7576, 8388, 9477)... 35
metal, for spiral met. canes, and being part thereof (215, s. s., 8394)..... 45
packing-, empty and shooks for, of wood + + (228)..... 30
watch-. (See "Watches.")
Cashmere gloves and hosiery, knit, dtbl. under 392 (s. s., 10,335).
goat hair, *all* classed with second-class wools under 377 and 384 *b* (s. s., 6999).
noils dtbl. as wools of same class (s. s., 7470).
shawls, dtbl. under 392. (See "Shawls.")
Cashmeres, contg. a few threads of C., dtbl. as *all W.* dress goods under 395 (s. s., 8624).
Casks and barrels, American. (See "American.")
foreign, of wood, contg. canary seed, as unusual coverings (228, 845 *f*, s. s., 7786)..... 30
same, empty (228)..... 30
iron drums with wooden ends covering cement subject to specific duty (s. s., 7829) .....Free.
same, covering cement subject to ad val. duty, their value must be included in, and added to that of their contents (845 *a* to *e*).
heading-blocks for, of wood, rough hewn or sawed only (223)..... 20

C

Per ct.

headings further mfd. and shooks for, of wood (228, 774 *a*)..... 30
wine, with carved heads and of unusual quality and finish, as mfs. of wood + + (230, s. s., 5346)..... 35
same, contg. wines, are subject to separate duty.
Cassava, cassada or tapioca, flake or pearl (730, s. s., 9031, 11,406)..Free.
flour. (See "Tapioca.")
Cassia, cassia buds, and cassia vera.
ground or powdered (326).
4 cts. per lb.
unground (713).....Free.
fistula, cr. (560) .....Free.
not cr. (24)..... 10
oil of (661).....Free.
saigon, as cassia, see above (s. s., 4039).
Cassiterite or black oxide of tin, until July 1, 1893 (736).....Free.
after June 30, 1893 (209).4 cts. per lb.
But see proviso as to, 209.
Cassocks, dtbl. according to material if impt. by clericals for personal use, or as their individual poperty (s. s., 3859, 4435).
sp. imported for religious societies for use as regalia (692, s. s., 4435, 5942, 7135).....Free.
tissue-paper with fulminating caps, for use as "German favors" (425, s. s., 9433) 25
Castana or castanea nuts (309).
1½ cts. per lb.
Castanets, or so-called "bones," according to material.
Caster, or cruet stands, kn. as "casters," according to material.
Casters or cruets, in the stands, and as part thereof, gl. ch. val. (108). 60
same, met. ch. val. (215)..... 45
not in the stands, if cut or ornamented (108)..... 60.
same, if plain, molded or pressed glass bottles or vials, dtbl. as such.* (See "Glass bottles," etc.)
furniture, according to material.

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* I do not feel certain of the correctness of this classification. Possibly it should be under 105; but the clause I have adopted seems to me more specific.—EDITOR.

C

Per ct.

Cast hollow-ware, coated, glazed, or tinned (163).....3 cts. per lb.
same, of cast-iron, plain (161).
$1\frac{2}{10}$ cts. per lb.
Castile soap (79).....$1\frac{1}{4}$ cts. per lb.
Castings, iron + + (161).$1\frac{2}{10}$ cts. per lb.
for furnaces, grd. and fitted (161, s. s., 5939).....$1\frac{2}{10}$ cts. per lb.
for machinery ptly. mfd. + + (215, s. s., 6829)..... 45
malleable + + (162)..$1\frac{3}{4}$ cts. per lb.
of malleable iron, galvanized or tinned + + and other than cast hollow-ware (215, s. s., 8180)..... 45
of steel. (See "Steel.")
Cast-iron(malleable) ferrules and sockets, cylinder polished for Hardy's patent picks (162, s. s., 6774).
$1\frac{3}{4}$ cts. per lb.
pipes of all kinds (160).
$\frac{9}{10}$ of 1 ct. per lb.
vessels, plates stove-plates, and-irons, sad-irons, tailors' and hatters' irons (161)....$1\frac{2}{10}$ cts. per lb.
Castor, or castoreum (528).....Free.
beans or seeds,* 50 lbs. to bus. (284).
50 cts. per bush.
oil (37).....80 cts. per gal.
Hawaiian (1278).....Free.
Cast plate glass. (See "Glass.")
Casts, bronze, etc., sp. imp. (See "Schools" and "Societies.")
immoral, impt. probibited (782–3–4).
other, according to material,
Cast-steel edge tools + + (215, s. s., 7783)..... 45
Catalogues, printed advertising, in French (513, s. s., 6991).....Free.
Catechu or cutch (554).....Free.
Catgut, ligatures for surgical uses (75 *a* or 459 *a*, s. s., 4987)..... 25
mfs. + + of which it is ch. v.(459 *a*). 25
strings or cords (529).....Free.
unmfd. (529).....Free.
Cathedral glass, as unpolished cylinder glass (112, s. s., 6984).

C

Per ct.

rolled, as rolled or rough plate gl. (114, s. s., 6809).
Catheters, C. coated with rubber, r. ch. v. (460, s. s., 7319)..... 30
glass ch. val. (108)..... 60
rubber and wire (215, s. s., 7349)..... 45
Catsup of all kinds (287)..... 45
Cattle, bovine or neat, over 1 year old (248 *a*).....$10 each.
not over 1 year old (248 *b*)..$2 each.
domestic, inspection of for exp. (868, s. s., 3867, 4462).
hair, unmfd. + + (604).....Free.
quarantine of impt. (866, s. s., 5753, 6491).
report of U. S. Treas'y cattle commission as to foot and mouth disease of (s. s., 5848).
restrictions as to impt. of, or of their hides (791–2, 864 to 868, s. s., 5841, 6411).
rules for impt. and entries of (s. s., 5841, 6411).
spice, Eggo's (75 *a*, s. s., 5370)..... 25
or food, Thorley's (75 *a*, s. s., 9072). 25
Cauliflowers, in nat. state (288)..... 25
in salt or brine (287, but see s. s., 5098) 45
prepd. and sealed in air-tight cans or bottles (287, s. s., 9024)..... 45
(See 845 as to duty on coverings.)
Caustic potash, other than refined in sticks or rolls (685).....Free.
refined in sticks or rolls (70).
1 ct. per lb.
soda (81).....1 ct. per lb.
adulterated (81, 774 *a*, s. s., 4118).
1 ct. per lb.
and lime combined (76, s. s., 9126).. 25
in solution (81, 775 *a*, s. s., 4066).
1 ct. per lb.
Cavalry trumpets and bugles (215, s. s., 5217)..... 45
Caviare (fish eggs) prepd., in cans † (295, 774 *a*, s. s., 2372)..... 30
Cayenne pepper, grd. or pulv. (326 *b*).
4 cts. per lb.

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* No allowance for dirt in castor beans or seeds (s. s., 7919).

† There is no *express* provision in the act of 1890, such as that of par. 283 of the late law, for "fish prepared or preserved," but that of 295 seems sufficiently comprehensive to supply the defect. If caviare can properly be held to be "meat," paragraph 312 would include it.

C

	Per ct.
Cayenne pepper, ungrd. (326 *a*) 2½ cts. per lb.	
Cedar, bark, mfs. of, + + (773 *b*, s. s., 5469)	20
boxes for house or cabinet furniture (230)	35
other than above and + + (230)	35
casks and barrels (228)	30
fence posts, not sawed (755)	Free.
same, sawed (220 *a*)	15
handle-, heading-, shingle-, and stave-bolts, * rough and not sawed (755).	Free.
hop-poles (755)	Free.
in the log, * rough or hewn (756 *a*).	Free.
This provision (756 *a*) includes only *such* cedar as is fit or intended for use as cabinet wood (s. s., 5842).	
logs * squared by hewing (756 *a*, s. s., 10,402)	Free.
logs * and round unmfd. timber of, including poles other than telegraph and telephone, and with or without the bark (754, s. s., 5842)	Free.
packing boxes, and shooks for, + + (228)	30
paving posts, after March 1, 1891 (219)	20
posts, fence. (See above.)	
railroad ties, after March 1, 1891 (219).	20
saw-dust, other than for dyeing or tanning (773 *a*, s. s., 4899)	10
sawed, all forms of, including sawed boards, deals, and plank (220 *a*)	15
shooks, for casks and barrels (230, s. s., 578)	35
staves, other than sawed (227)	10
sawed (220 *a*)	15
telegraph, and telephone poles after March 1, 189 (1219)	20
trees or poles, trimmed for fence rails (220 *b*)	20
veneers of, unmfd. (220 *b*)	20
Cedrat oil (661)	Free.
Celery in natural state (288)	25
salt (287, s. s., 6080)	45
seed (286)	20
Celluloid, cr. or unmfd. (21 *a*). 50 cts. per lb.	
in finished or ptly. finished articles (21 *c*) 60 cts. per lb. and	25
ornaments (21 *c*, s. s., 8941). 60 cts. per lb. and	25
rolled or in sheets (21 *b*). 60 cts. per lb.	
Cement, all + + (95 *c*)	20
bicycle (95 *c*, s. s., 8507)	20
bricks, dtbl. under 94 as brick (s. s., 8044).	
copper, or fine copper in (193) 1 ct. per lb.	
hydraulic. (See below "Roman," etc.)	
Portland, ptly. mfd. as other hydraulic under 95 *a* (s. s., 8199).	
Roman, Portland, and other hydraulic, in barrels, sacks or other pkgs. (95 *a*) 8 cts. per 100 lbs. *including weight of coverings.*	
same in bulk (95 *b*) 7 cts. per 100 lbs.	
so-called "calcined magnesite" (95 *c*, s. s., 9375)	20
so-called, but d. as alkaline silicate (84, s. s., 8781) ½ ct. per lb.	
see suggestions as to appraisement of, when subject to ad valorem rates (s. s., 6025). Under the present law the value of coverings must be included in appraisements (s. s., 845 *a* to *d*).	
Centers of car-wheels (see Car-wheel).	
Central fire cases, metallic (215, s. s., 3846, 6634)	45
Cerates, + + med. preps. (75 *a*)	25
Ceresia or ceresin, refd. min. wax (751, s. s., 2703, 6258)	Free.
Cerium (530)	Free.
Ceruleine, or coerulein coal tar dye (18, s. s., 5113, 8768)	35
Chain or chains, all kinds, made of iron or steel, including cables and cable-chains, ‡ curb-, saddlery-, harness-,	

* See the proviso to par. 218 *g* relating to foreign export duties on logs, etc., which does not however seem to affect cedar or any other product than the sawed lumber provided for by 218.

† The special provision under the tariff act of July 14, 1862, for "cables and cable-chains" enacted "that no chains made of wire or rods of a diameter less than one-half of one inch shall be considered a chain cable."

	Per ct.
coach-, trace-, and *all other* steel or iron chains* *except jewelry*, pay duty *per lb. according to diameter*, as follows, viz. :	
$\frac{3}{4}$ of 1 inch or over (164 *a*)	$1\frac{6}{10}$ cts.
under $\frac{3}{4}$ and not under $\frac{3}{8}$ in. (164 *b*)	$1\frac{8}{10}$ cts.
under $\frac{3}{8}$ inch (164 *c*)	$2\frac{1}{2}$ cts.
But no chain or chains of any description to pay a lower rate than	45
brass ball (215, s. s., 7878)	45
brass or other metal + + if jewelry (452)	50
same not jewelry (215, s. s., 10,410)	45
gutta percha or hard rubber† (461)	35
jewelry real or mock (452)	50
links or split-rings of wire (215, s. s., 8865)	45
human hair, if jewelry (452)	50
not jewelry † (461)	35
metal, all + + (215)	45
watch, of steel, as jewelry (452, s. s., 8830)	50
short pieces of brass curb-chain for mf. of watch chains (215, s. s., 9060)	45
Chair cane, or reeds of whatever shape, made of rattans or reeds (229)	10
Chairs, finished or unfinished of wood (230)	35
lawn or garden, of cast-iron, galvanized (215)	45
not galvanized or coated (161).	$1\frac{2}{10}$ cts. per lb.
of metals other than plain cast-iron (215)	45
but none made of iron or steel wire, or of which either is the comp. part of ch. val. (galvanized or ungalvanized) can be entered at a lower rate of duty than the wire of which they are made wholly or in part (148 *g*).	
willow or osier (459 *c*)	40
wire + + (215)	45
(But see above "Lawn," etc.)	
Chalk and glue figures, chalk ch. v. (100 *b*, s. s., 6933)	55
billiard- and blackboard- (16 *b*)	20
French- (16 *a*)	1 ct. per lb.
precipitated or prepd. ‡ (16 *a*).	1 ct. per lb.
preparations, all + + (16 *b*)	20
red (16 *a*)	1 ct. per lb.
unmfd. (531)	Free.
Chamberg blanche, S. mf. + + (414 *a*).	50
Chamois leather toilet mats (461, s. s., 8789)	35
skins (456 *a*)	20
Chamomile. (See "Camomile.")	
Champagne and bottles. (See "Wines.")	
Chandeliers, according to material.	
for churches not free as "regalia" under 692 (s. s., 7303, 7712).	
Changeable colored paper pictures on plain paper (425, s. s., 6098)	25
on surface-coated paper (420 *a*, s. s., 6098)	35
Channels, car truck-, and other of iron or steel (137)	$\frac{9}{10}$ of 1 ct. per lb.
Chanteaud's seidlitz (76, s. s., 6837)	25
"Chapels" so-called, cardboard boxes ornamented with shells, the latter ch. v. (462, s. s., 8531)	40
Chappatote or Mexican asphalt, cr. (496, s. s., 4867)	Free.
Charcoal (532)	Free.
bar-iron, crop-ends cut off in mf. of (136 *e*, s. s., 8701)	$22 per ton.
capsules, med. prs. (75 *a*)	25
iron. (See "Iron.")	
so-called but com. kn. as "carbon blocks or plates" (773 *b*, s. s., 8777).	20
specially prepd. with saltpetre, etc. (773 *b*, s. s., 8669)	20

* By dept. decisions the following are dtbl. as iron or steel chains under par. 164, to wit: Curb, s. s., 6101; trace, s. s., 5948; loop, swivel, etc., parts of dog chains, s. s., 9213; bicycle gearing, s. s., 9969; pole, s. s., 8739; short iron for special uses, s. s., 6155; surveyors', s. s., 8740, and steel for holding bunches of keys, s. s., 9843.

† Quaere. Whether 164 *d*, is not sufficiently comprehensive to modify the duty on *even* other than metal chains?

‡ A so-called "prepared chalk," but really a very fine quality of whiting for gilders' use, and invoiced as "Red Cross Cliffstone Paris White," was held to be dutiable as whiting or Paris white (s. s., 5374).

Per ct.

Charges, compulsorily added on entry, relief for (s. s., 9752).
cost of engraving mfrs. name on opera glasses, dtbl. (s. s., 8831).
deduction of as non-dutiable not allowed when included in same items with dtbl. charges (s. s., 8040).
dutiable, how appraised (s. s., 7534, *and see par.* 845).
dutiable, rule for distribution of, when goods in one invoice pay different rates of duty (s. s., 5659).
for cartage, labor, and storage on goods entered under 952, Pt. I., by appraisement (s. s., 8993).
for "lot money," brokerage, insurance, interest, dressing, dyeing and cold storage of dressed seal furs, dtbl. (s. s., 8899).
in invoice, how to be stated (s.s., 7557).
non-dtbl. rule as to allowance of on pro forma invoices (s. s., 7931).
rule as to mdse., *f. o. b.* (s. s., 5621, 9790).
unclaimed goods, involuntary consignees not liable for (s. s., 7796).
Charms, agate, as jewelry (452, s.s., 7155) 50
bone (460) 30
earthenware decorated (100 *a*) 60
plain white (100 *b*) 55
glass and ivory, gl. ch, v. (108, s. s., 6050, but see also 9665) 60
if jewelry and + + (452) 50
knives, small, for watch charms (452, s. s., 9073) 50
miniature opera glasses for watch charms (452, s. s., 9665) 50
toys, other than rubber or e. w. (436). 35
watch, metallic, not jewelry (215, s. s., 7900) 45

Per ct.

or watch chain, if jewelry and + + (452, s. s., 9073, 9665) 50
Charts, printed + + (423) 25
and bound or mfd. over 20 years before impt. (512) Free.
sp. impt. for U. S. or Cong. library (514) Free.
sp. impt. for schools, etc. (See "Schools" and "Societies.")
Chasubles, woven crosses for, not "regalia" (s. s., 9664).
Chatelaines, as jewelry (452, s. s., 1624). 50
Checks, cotton, as C. cloth.
other according to material.
Cheese, all kinds (267) 6 cts. per lb.
grated, in glass bottles (267, s. s., 1727) 6 cts. per lb. and addl. duty on bottles according to their description.
boxes and hoops and other mfd. materials for (230, s. s., 2307) 35
knives. (See "Knives.")
Cheetah skins, undressed (588, s. s., 9731) Free.
Chemical apparatus or parts of, of platinum, including vases, vessels, retorts * and unmfd. platinum (682). Free.
compounds † and salts + + (76) 25
not specified, dtbl. as such under 76 independent of the provisions of 775 *a* (s. s., 6758).
glassware, plain or other, for use in laboratory and + + (107, s. s., 8141) 45
monthly, German, as periodicals (657, s. s., 5959) Free.
purposes, acids used for + + (473) Free.
salts † (76, s. s., 9457) 25

* Copper and iron clamps and a cooler intended for part of a platinum retort, impt. at the same time but separately, were held not to be entitled to free entry, but dtbl. under 215 at 45 per cent. (s. s., 7335).

† The following articles are classified as chemical compounds or salts dtbl. at 25 per cent. under 76, by s. s. decisions referred to, viz., chloride of magnesium, 8092; hydrochinon or hydroquinone, 9019, 9276; "lighting fluid," a solution of oxides of zirconium, lanthanium and yttrium in nitric acid, 8835; magnesium chloride, 8138; "moor-salt," an impure sulphate of iron, 8707; naphthionate of soda, 9630; phenacetin, creosote and sulfonal, 9276: "saccharine," a coal tar derivative, 8821; sulphate of antimony, 7952; salol, 9097, 9762; vanilline, 6256; so-called "naphthol sulphoacid," but found to be a chem. salt known as "sodium salt of sulphonated napthol," 9457; nitrite of soda, 9457; "stibic acid" or white oxide of antimony, 9706.

Per ct.

for manure (600, s. s., 6264)...Free.
Chemists' scales (215, s. s., 7606)..... 45
Chenille carpets (399).
60 cts. per sq. yd. and 40
cotton, curtains, portieres, table covers and all other mfs. of, or of which it is ch. v. (351, s. s., 7186)..... 60
silk cords or trimmings of (412 or 414 *a*, s. s., 7994)..... 50
embroideries (413 *a*)..... 60
worsted bindings, dress trimmings, embroideries and fringes of (398).
60 cts. per lb. and 60
Cheroots. (See "Cigars.")
Cherries, green, ripe or dried (580).Free.
Cherry juice. (See "Fruit juice.")
"Cherry Laurel water," so-called non-alc. med. pr. (75 *a*, s. s., 9931)..... 25
Cherry wood or roots, unmfd. or only in rough sticks (756 *a* and *e*).....Free.
Chessmen, of whatever materials (435).. 50
Chest-handles, according to material.
Chestnut extract (26, s. s., 3412).
$\frac{7}{8}$ of 1 ct. per lb.
flour (323, s. s., 3385)..... 2 cts. per lb.
Chestnuts (309).....$1\frac{1}{2}$ cts. per lb.
Cheviots or cheviot cloths of cotton, as other C. cloth.
W. or wstd. as mfs. of W. + + (392, s. s., 8986).
Cheviot wools (britch, and so-called "carpet britch," and "white carpet britch") dtbl. as W. of Class 2 (s. s., 7034).
Chewing gum, former drawback on (s. s., 10,016).
Chewing tobacco. (See "Tobacco.")
Chian turpentine, cr. (560, s. s., 5114). Free.
med. pr. (75, s. s., 4701)..... 25
Chia seed, cr. (560).....Free.
not cr. (24)..... 10
Chicle gum, cr. (560).....Free.
not cr. (24)..... 10
Chicory paste (317, s. s., 1509).
2 cts. per lb.
root burnt or roasted, grd. or granulated, or in rolls or otherwise prepd. (317).....2 cts. per lb.
raw (dried or undried) but ungrd. (533).....Free.

Per ct.

seed for growing root (286, s. s., 7523). 20
other than above (286)..... 20
"Chief value, component material of" in the tariff laws, means that comp. mat. which shall exceed in value any other *single* one in the article (775 *b*, s. s., 5207).
Children's cloaks and other outer garments, dress goods and toys. (See those titles).
cotton caps, emb. or part lace (373)... 60
same, not emb. nor part lace (349, s. s., 7719)..... 50
keyed trumpets, as toys (436, s. s., 7797)..... 35
water color paints (61 *a*, s. s., 7755)... 25
Chili peppers, ground or pulv. (326 *a*).
4 cts. per lb.
unground (326 *b*,).....$2\frac{1}{2}$ cts. per lb.
Chilled shot, iron sand or dust used in sawing stone (215, s. s., 7816)..... 45
Chimes of bells, musical or other (215).. 45
for churches, not free as instruments, etc., under 677 (s. s., 9414).
Chimney-pieces or mantels, marble (125). 50
slate (130)..... 30
China baskets, decorated and contg. small glass bottles (100 *a*, s. s., 9013)..... 60
bisque, crockery, earthen, parian, porcelain and stoneware. (See "Earthenware.")
clay or kaolin (98 *c*).....$3 per ton.
same, prepd. by kiln-drying for clearing wines (773 *b*, October 17, 1879, Toledo)..... 20
decorated mantel ornaments (100 *a*, s. s., 5975)..... 60
mugs (100 *a*, s. s., 6610)..... 60
dolls or doll heads (436)..... 35
grass or ramie (597).....Free.
laces, edgings, embroideries and other articles of, provided for in 373, and including emb. and hemstitched handkerchiefs and articles made wholly or in part of lace or rufflings, tuckings or ruchings + + (373)..... 60
mfs. + + as veg. fiber mfs. + + under 374. (See "Vegetable Fibers.")

C

Per ct.

China grass or ramie, noils of (597, s. s., 6873) .....Free.
thread or yarn not part cotton, flax, or hemp, as mfs. of veg. fibers + + under 374 (s. s., 2133, 3621).
wearing apparel of, or of which it is ch. v. + + (349 *a*)..... 50
same if part rubber (349 *b*).
50 cts. per lb. and 50
match holders, plain white (100 *b*, s. s., 9861)..... 55
or bisque ware nest eggs (100 *b*, s. s., 7946)..... 55
painted plaques (100 *a*, s. s., 6553)..... 60
paintings on, by hand of professional artist (465, s. s., 3588)..... 15
"peppers and salts," decorated and part met. (100 *a*, s. s., 9735)..... 60
photograph portraits on, colored by artist by hand (100 *a*, s. s., 3494)... 60
plaques, small, decorated for brooches, etc. (100 *a*, s. s., 7572)..... 60
porcelain roses and globes decorated for use in jewelry (100 *a*, s. s., 4971). 60
root, cr. (560).....Free.
not cr. (24)..... 10
stone, as china-clay (98 *c*, s. s., 5367).
$3 per ton.
vase and its metal mountings when separately cl. (s. s., 8213).
ware. (See "Earthenware.")
ware, fire-proof, not plain white and ptly. brown glazed (100 *a*, s.s., 5035) 60
Chinchards, or chinches, in oil, as sardines, under 291 (s. s., 1382).
Chincona. (See "Cinchona.")
Chinese blue, dry or ground in or mixed with oil (50 *a*).....6 cts. per lb.
in pulp or mixed with water, pays on the dry material therein (50 *b*).
6 cts. per lb.
bombs. (See "Bombs.")
deer horns unmfd. impt. by, for use as med. (611, s. s., 9292).....Free.
dragon for joss house, and silk clothing and other articles for, *not* free as regalia under 692 (s. s., 8133, 8548).
fur pelisses, or "pelisses agreaux de China" (461, s. s., 7451)..... 35
gelatine or isinglass. (See "Agar-agar.")

C

Per ct.

gloves, cotton, knit (355)..... 40
matting (575) .....Free.
medicine cases, how cl. (s. s., 4616).
medicines. (See "Chinese, deer horns.")
peanut oil (661).....Free.
pills (75 *a*, s. s., 8708)..... 25
playing cards. (See "Cards.")
"Sam Shu wine." (See "Chinese wines.")
shoes, according to material (s. s., 7622, 8334, 8455, 9380).
"Chinese spirits" so-called, in bottles (329, s. s., 7967).
$2.50 per pf. gal. and 3 cts. on each bottle.
sugar cake, as sugar (s. s., 9029).
taels, values of local. (See s. s., 8628).
vermicelli (258, s. s., 9388).
2 cts. per lb.
wax (751, s. s., 2225).....Free.
wine, as dist. sp. under 329 (s. s., 1987, 9083, 10,262, 10,338, 10,462).
wines, med., "Sam Shu wine" (74, s. s., 9083).....50 cts. per lb.
Ching's dugong oil (76, s. s., 8886) 25
Chinoidine (690, s. s., 6865).....Free.
Chinotti or "Eve's apples," as conf. + + (239, s. s., March 9, 1866, N. Y.)..... 05
Chip bonnets, hats and hoods (460) 30
braids, plaits, laces and like mfs. for hats, etc. (518).....Free.
mfs. of, + + (460)..... 30
Chisels (215) 45
Chloral hydrate, alc. med. pr. (74, s. s., 1962).....50 cts. per lb.
Chlorare d'oxide de sodium or liquor disinfectante de Labarraque (76, March 3, 1865, N. Y.) 25
Chlorate of barytes (76, s. s., 2117)..... 25
of potash (685).....Free.
of soda (709).....Free.
Chlorbarium, or
Chloride of barium (76, s. s., 763, 6301). 25
of calcium (76, s. s., 9008)..... 25
of lime (635).....Free.
of, or chlor-magnesium (76, s. s., 8092, 8138) 25
of zinc (76)..... 25
Chlorkalium, as dung-salts (600)...Free.

	Per ct.
Chloroform (17).....25 cts. per lb.	
Chlorometers, glass (108).....	60
Chlorophyl, veg. color (61 *a*, s. s., 9912).	25
Chocolate caramels and other confectionery of, valued at not over 12 cts. per lb. (238).....5 cts. per lb.	
valued over 12 cts per lb. (239).....	50
cast in molds, other than "chocolate creams" (318, s. s., 7840). 2 cts. per lb.	
confectionery. (See above "Chocolate caramels.")	
creams, "nougats," "nonpareil drops," "Italian pralines," "plain almonds," "Tangerine biscuits," "Valencia almonds," and "varieties," dtbl. as confectionery (238, 239, s. s., 6932, 9527).	
machines (automatic) for distributing, met. and wood (215, s. s., 9158).....	45
other than that com. kn. as "sweetened chocolate," or as confectionery (318, s. s., 9628, but see also s. s., 6727, 7586).....2 cts. per lb.	
Chondrometers (215).....	45
Christmas supplement to illustrated weekly papers (657, s.s., 9131)..Free.	
tree ornaments, paper (436, s. s., 7853).	35
tree tinsel garlands (436, s. s., 8656)..	35
Chromate of iron, or chromic ore (132)..	15
lead, chrome yellow. (See "Chromium.")	
potash (69).....3 cts. per lb.	
soda (82).....3 cts. per lb.	
Chromatic pitch pipes (215, s. s., 10,258).	45
"Chrome pig-iron" so-called (202 *a*, s. s., 8496).....	20
green. (See "Chromium colors.")	
yellow. (See "Chromium colors.")	
Chromic acid (3).....6 cts. per lb.	
ore (132).....	15
Chromium colors, including chrome green and yellow, and all other chromium colors of which lead and bi-chromate of potash or soda are component parts,	
dry or grd. in or mixed with oil (53 *a*). $4\frac{1}{2}$ cts. per lb.	
in pulp or mixed with water, pay on the material contained in, when dry (53 *b*).....$4\frac{1}{2}$ cts. per lb.	

	Per ct.
Chromographs (420 *c.*, but see also s. s., 4442).....	35
Chromos and chromo-lithographs (420)..	35
mounted on terra cotta, dtbl. at rate of comp. of ch. val. (775 *a*, s. s., 5653).	
printed on brass plaques (215, s. s., 6899).....	45
Chronometer cases, wood, empty (230)..	35
Chronometers, box or ship's, or parts of (210).....	10
Chrysamic acid (473).....Free.	
so-called, but not an acid under 473 (773 *b*, s. s., 5147).....	20
Chrysoidine, coal-tar color (18, s. s., 3927).	35
Chrysolite, cr. min. ptly. metal (202 *a*)...	20
Church altars, components of, not ranking as works of art, dtbl. (s. s., 9356).	
bells, or chimes of, sp. imp. for churches not free under 677 (s. s., 9414).	
Churches, carpets for, not free (s. s., 8346).	
casts of figures from substances other than those specified in 759, imp. for, *not* free (s. s., 7274)	
lamps for, ceremonial, but stationary, are not regalia (s. s., 4312).	
regalia, gems, statues, statuary and specimens of sculpture sp. imp. in good faith for use of (692).....Free.	
Church-seating, hemp and W. (407, s. s., 7548, 8944).....	50
vestments. (See s. s., 1141.)	
Chutney sauce (287).....	45
Cicuta conium or hemlock bark, extract of (26 *b*).....$\frac{1}{2}$ ct. per lb.	
seed and leaf, cr. (560).....Free.	
not cr. (24).....	10
Cider (274).....5 cts. per gal.	
Cigar cases finished or not (468 *a*, s. s., 2667, 8379).....	70
cutters, in form of small pistols (468 *a*, s. s., 8957).....	70
or cigarette holders (468 *a*, s. s., 9924).	70
labels may be impt. for use here (s. s., 8303).	
lighters, mechanical (468 *a*, s. s., 3067).....	70
lights, "special safety" (468 *a*, s. s., 1924).....	70

Per ct.

Cigarette books and book-covers (468 *a*). 70
paper in all forms (468 *a*)..... 70
Cigarettes. (See below "Cigars.")
asthma (75 *a*, s. s., 1646)..... 25
customs stamps for irregular pkgs. (s. s., 8237).
legal pkgs. for withdrawal or for re-expt. (s. s., 8734).
medicinal (75 *a*, s. s., 3080)..... 25
re-impt. and in bond must pay int. rev. tax before withdrawal (s. s., 7666).
re-packing of, in w. h. not allowed (s. s., 9120).
stamping of, (803 *f*, s. s., 3939).
stamps how cancelled (s. s., 4120).
Cigars, cigarettes, and cheroots, of all kinds, paper cigars and cigarettes, including wrappers, subject to same duties as cigars (246).
$4.50 per lb. and 25
also internal revenue tax as follows :*
cigars and cheroots (Pt. I., 862, 1139).....$3 per m.
cigarettes weighing over 3 lbs. per 1000 (Pt. I., 864, 1139).$3 per m.
same weighing not over 3 lbs. per 1000 (Pt. I., 863, 1139).
50 cts. per m.
Cigar-stands. (See "Smokers' tables.")
Cigars, as sea-stores, collector with naval officer determines whether quantity excessive, and *alone* estimates duty on excess (s. s., 7270).
baggage of passengers contg., free entry limited to 50 (s. s., 6841 and see 9119 as to who are passengers).
cancelling of stamps, amendment of regs. (s. s., 6602).
dampness, no allowance for (s. s., 8650).
forfeiture of, under sec. 2796, R. S. (886, Pt. I., s. s., 8318).
glass jars as coverings for, legal under former laws (s. s., 7957).
impt. as samples dtbl. (s. s., 7462).
impt. as samples, when forfeited (s. s., 7587).
in illegal quantities, rulings as to (s. s., 7587, 8184).
in possession of persons crossing frontier ports, treatment of (s. s., 9119).
small pkgs. for private use forfeitable (Pt. I., 894, Pt. II., 803, s. s., 7462).
stamping of, when sold by customs authorities (s. s., 6207).
stamping on illegal pkgs. not allowed (s. s., 7017).
stamp tax on, in Cuba, a constituent of value and dtbl. as such (s. s., 10,403).
transit, not subject to 894, Pt. I. (s. s., 7342).
unclaimed, subject to int. rev. tax, sale of, etc. (s. s., 8372).
weight, no allowance on for dampness (s. s., 8650).
that actually found by weigher, to rule (s. s., 8888).
Cinchona or cinchonine bark (499). Free.
all alkaloids and salts of (690).....Free.
muriate of (76)..... 25
root, cr., dr. (560).....Free.
not cr. (24)..... 10
cordefolia. (See "Battley's liquid.")
Cinchonidia (690).....Free.
Cinders and scales from rolling-mills, as met. unwrought (202 *a*, s. s., 8463).. 20
Cinnabar, artfl. as vermilion (57).
12 cts. per lb.
med. juice of calamus rotang. (75 *a*)... 25
or native red sulphuret of mercury (202 *a*)..... 20
Cinnamon and chips of, ground or pulv. (326 *a*).....4 cts. per lb.
same, unground (714).....Free.
oil of (661).....Free.
Circulars for gratuitous distribution, dtbl. (s. s., 6620).
obscene, impt. prohibited (782).
Circular saw-plates, steel, addl. duty on. (See "Saw-plates" or "Steel.")
Circus horses not free under 686 (s. s., 9633).
Citizens, corporations not regarded as, under 786 and 787 (s. s., 7397).
Citrated kali (76, s. s., 6006)..... 25
Citrate of lime (634).....Free.
magnesia (76, s. s., 5949, 6291)..... 25
soda (76)..... 25
Citric acid (4).....10 cts. per lb.

* The last clause of 1130, Pt. I., reads thus: "Cigarettes and cheroots shall be held to be cigars under the meaning of this chapter."

Per ct.

Citron, candied (303, s. s., 9357)..... 35
in natural state (580).....Free.
prsvd. in sugar (303, s.s., 10,401)..... 35
oil of, as cedrat or lemon (661)...Free.
Citronella oil (661).....Free.
Civet, crude (534).....Free.
oil of (661).....Free.
Clams, canned (703, s. s., 6548)....Free.
cans dtbl. under 296, which see, as also title "Cans."
Clap-boards of cedar or other cabinet woods, sawed only (220 *a*)..... 15
of pine or spruce rough-hewn or sawed only, per 1000 pieces of 4 feet long, or of 4000 lineal feet (s. s., 1265), viz.:
pine (221).....$1 per 1000 pcs.
spruce (222).....$1.50 per 1000 pcs.
all other rough-hewn or sawed only (220 *b*)..... 20
when planed or finished, *all the above*, excepting pine and spruce, are subject to the addl. duty prescribed for planed or finished lumber under 218 (s. s., 1265, 6318, and see also s. s., 4709, and proviso 218 *g* as to importations of sawed lumber from countries imposing exp. duty on logs, etc.).
Clarifying powder for wines (76, s. s., 8855)..... 25
Clarionet reeds, wood (230, s. s., 10,259). 35
Clasps of any kind of metal and for whatever use, except as jewelry or parts of watches or chronometers (215, s. s., 6345, 6425, 7691, 9169)..... 45
same if jewelry (452)..... 50
if parts of watches (211)..... 25
if parts of chronometers (210)..... 10
other than of metal according to material.
Classification, appraisers' functions as to (s. s., 9659).
errors in, cannot be corrected without protest and appeal (s. s., 7028).
of different portions of articles when to be made separately (s. s., 8213).
separate, of component parts of articles separately invoiced (s.s., 9835, 9868).
when collector and appraiser differ as to, the former to decide (s. s., 7113).
when two rates applicable, the highest to be adopted (776, s. s., 10,341).

Per ct.

Claws of tigers and like animals (773 *a*, s. s., 9635)..... 10
Clay, burnt (98 *b*, s. s., 6140).
$3 per ton.
China, or kaolin (98 *c*).....$3 per ton.
common blue, in casks for mf. of crucibles (535).....Free.
Cornwall stone ground for use as (98 *b*, s. s, 9510).....$3 per ton.
figures, brown e. w. colored before baking (99, s. s., 8045)..... 25
steam-packing, of clay or earth and fibrous subs. (773 *b*, s. s., 6287)..... 20
stone (202 *a*, s. s., 1055)..... 20
tobacco pipes, common (468).
15 cts. per gross.
other. (See "Smokers' articles.")
un-wrought or unmfd. + + (98 *a*).
$1.50 per ton.
washed, dried and grd. (98 *b*, 9249),
$3 per ton.
wrought or mfd. + + (98 *b*).
$3 per ton.
Clerical errors in invoices and entries, correction of (s. s., 6590, 7925, 7973, 9202).
manifest, what not regarded as (s. s., 8320, 10,533–34).
rule in regard to unexamined mdse. (s. s., 10,238).
when to be presumed (s. s., 10,065).
Cliff-stone, unmfd. (723).....Free.
Clinical thermometers (108, s. s., 6012). 60
Clippings, *all* which are fit only for making paper (670).....Free.
brass (189).....1½ cts. per lb.
copper, new (192).....1 ct. per lb.
Dutch metal, (189, s. s., 6741).
1½ cts. per lb.
fur (472, s. s., 10,540)..... 10
iron or steel waste or refuse fit only for re-mf. (134).....$\frac{3}{10}$ of 1 ct. per lb.
Cloak-clasps. (See "Clasps.")
Cloakings, wool and silk as mfs. of W. under 392 (s. s., 9692).
Cloak-pins, if jewelry (452)..... 50
metal, other than jewelry (215)..... 45
other than above, according to material.
Cloaks and capes. (See "Clothing.")
Clock bushing-wire, brass (215, s.s., 7129) 45

C

Per ct.

Clock cases, according to material.
-centres, so-called, of brass (215, s. s., 9376) 45
keys, metal (215)..... 45
Clocks, musical and others, and parts of, according to material; the same being no longer specifically provided for, as in former laws.
Clock-spring steel in sheets, as steel in sheets polished, under 152 *b*.
Cloisonné, enamelled vases, copper, ch. v. (215, s. s., 4061)..... 45
Clothing, card-. (See "Card-clothing.")
Clothing, ready made, or wearing apparel, to wit: capes, cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description, or used for like pps., wholly or ptly. of wool, wstd. or animal hair (397).
49½ cts. per lb. and 60
cotton or veg. fiber (*other than linen or part linen*), or if either ch. v. + +, including handkerchiefs (not hem-stitched) neckties and neckwear; but *not* including collars or cuffs, or knit goods, or articles embroidered or tamboured, or wholly or ptly. of lace, of rufflings, of tuckings, or of ruchings, nor in part of rubber, as to duties on which, respectively, see items below (349 *a*) 50
same, if part rubber, and + + (349 *b*).
50 cts. per lb. and 50
collars and cuffs wholly of C. (372 *a*).
15 cts. per doz. pcs. and 35
same, wholly or partly of linen (372 *b*).
30 cts. per doz. pcs. and 40
embroidered or tamboured articles of, composed of C., flax, or other veg. fiber, or of which either, or a mixture of them is ch. v. (373 *a* and *b*). 60
gloves, kid or other leather. (See "Gloves.")

C

Per ct.

other than leather are dtbl. according to material; those in part of rubber included.
hem-stitched handerchiefs (373 *a*)..... 60
knit goods of cotton or other veg. fiber, viz.: shirts, drawers and hosiery. (See "Knit Goods.")
shirts and all other articles of wearing apparel wholly or in part of linen, excepting knit goods, and + + (372 *c*)..... 55
wearing apparel, articles of, other than above + +, made wholly or in part of lace, of rufflings, of tuckings or of ruchings, and composed of C., flax, or other veg. fiber, or of which either or a mixture of any of them is ch. v. (373 *a* and *b*)..... 60
silk or S. ch. v. (including knit goods) and not part wool, wstd. or animal hair, nor rubber (413 *a*)..... 60
and rubber, not including gloves ptly. of rubber not other elastic articles sp. provided for* (413 *b*).
8 cts. per oz. and 60
and wool or animal hair to be classified as mfs. of wool (414 *b*, see also provisions of 396 and 397 for warrant of the extension of this classification beyond the specifications in 414 *b*).
wholly or ptly. of wool, wstd. or animal hair, † finished or unfinished and + + (396 *a* and *d*)..49½ cts. per lb. and 60
of mixed materials other than above specified and + + is dtbl., at the highest rate at which the same would be chargeable, if composed wholly of that material therein, which is the highest in value of any single one of the constituent materials in their respective conditions as found in the article (775).
for foreign naval officers not free (s. s., 6606).

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* The "elastic articles" referred to in the provisos to 349 and 413 seem to be those enumerated in 354 *b* and 412.

† Quaere. Whether the provisions of paragraphs 396 and 397 extend to and include "knit fabrics and fabrics made on knitting machines or frames," if finished and ready for wear, as hose, drawers, cardigan jackets, shirts, etc.

C

	Per ct.
in actual use of persons arriving in U. S. * (752)	Free.
Cloth-lined envelopes, cotton and paper, C. ch. v. (355, 775, s. s., 8291)	40
same, if paper ch. v. (421, 775, s. s., 8291)	25 cts. per 1000.
Cloths, asbestos (459 *a*)	25
bamboo, as mfs. + + of veg. fiber (374).	
bolting, for milling pps. but not suitable for mf. of clothing (510).	Free.
same for other uses than milling (414, 510)	50
bookbinders', of cotton (355, s. s., 8909)	40
button. (See "Button cloths.")	
cotton. (See "Cotton cloths.")	
emery, cotton (355)	40
flax or hemp. (See "Linens.")	
grass, as mfs. of veg. fibers + + under (374).	
gunny. (See "Gunny-cloth.").	
hair. (See "Hair mfs.")	
India-rubber with linen or cotton foundations, as waterproof cloth, which see below.	
Italian. (See "Woolens.")	
jute. (See "Jute mfs.")	
of mixed materials + + dtbl. under 775 as in clothing, which see above.	
oil- (other than silk) including linoleum, corticene, and cork-carpets (369, s. s., 6123).	
val. not over 25 cts. per sq. yd. (369 *a*)	40
val. over 25 cts. (369 *b*).	
15 cts. per sq. yd. and	30
silk oil- (414)	50
silk piece goods. (See "Silk.")	

C

	Per ct.
vegetable fibers + +. (See "Veg. fibers.")	
waterproof + + (369 *a* and *b*), to wit:	
val. not over 25 cts. per sq. yd.	40
val. over 25 cts. (369 *b*).	
15 cts. per sq. yd. and	30
wire-. (See "Wire.")	
woolen or wstd. (See those titles.)	
Cloves and clove-stems, ground (326 *a*).	4 cts. per lb.
same, unground (715)	Free.
oil of (76)	25
"Club soda," so-called, as other soda water, which see (s. s., 6790).	
Cluney lace (373 *a*)	60
Coaches and parts of, and coach furniture and hardware, same as carriages, which see.	
Coach lace, according to material.	
Coal, anthracite † (536)	Free.
bituminous † and shale per ton of 2240 lbs. (432 *a*)	75 cts. per ton.
bonded for consumption on vessel, was not subject to weighing fees under former laws (s. s., 5860).	
as to other fees on entry (see s. s., 5861).	
cannel, as bituminous (432 *a*, s. s., 787)	75 cts. per ton.
charcoal (532)	Free.
coke (433)	20
culm or slack, such as will pass through a half-inch screen (432 *b*, s. s., 1215, 2363)	30 cts. per ton.
same, rule as to screens for (s. s., 3952).	
drawback on. under former laws (s. s., 5873, 6079, 6528, 6569, 6853, 6955, 7178, 7639, 7680).	

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* Held in s. s. 7255, "that where ordinary articles of clothing (not in excessive quantities) are found in the trunk of a traveler, it should be presumed that they are free as wearing apparel, and they should be delivered without payment of duty."

† The following rulings relating to the distinctive characteristics of anthracite and bituminous coals have been promulgated by the Treas'y Dept., viz.:

Upon a report of the Appraiser of the port of New York, "that the quantity of volatile combustible matter contained in true bituminous coal usually reaches or exceeds 20 per cent," it was held that coal containing from 9.13 per cent. to 10.05 per cent. should be classified as anthracite (s. s., 8736).

In s. s., 10,098, mixed anthracite and bituminous, was classified as bituminous.

In s. s., 10,234, the Board of Gen. Appraisers held that "semi-anthracite" of a "bituminous nature," should be classified as bituminous.

In s. s., 8670, it was held, that so-called "semi-anthracite," but known in the U. S. as hard bituminous, should be classified as bituminous.

Per ct.

Coal-dust, and screenings, bituminous and anthracite as culm under 432 *b* (s. s., 602, 667).
foreign vessels cannot put in for, except in ports of entry (s. s., 5879).
hods, according to material.
of steamers, drawback on under former laws (s. s., 5752).
one per cent. not to be retained on, when bonded for use on vessels (s. s., 5873).
stores of Am. vessels, not unloaded (537).....Free.
used on U. S. rev. vessels, no drawback on (s. s., 7680).
weight, returns of (s. s., 6225).
Coal-tar, crude (538).....Free.
colors or dyes. (See "Colors.")
preparations, * not colors or dyes and + + (19) 20
chemical derivatives from coal-tar and other articles combined as chemical compounds, under 76 (s. s., 10,110).
products such as naphtha, benzine, benzole and dead-oil † (76)..... 25
Coatings, linen, contg. *not* over 100 threads to sq. inch (warp and filling) (371 *a*)..... 50
same contg. over 100 threads, pay until Jan. 1, 1894 (371 *b*).. 35
wholly or in part W. wstd. or animal hair, dtbl. under 392 (s. s., 7402, 9018).
Coat linings, of lamb skin, with wool on (461, s. s., 10,324)..... 35
warp wholly of C. or other veg. fiber, and remainder wholly or ptly. W., wstd. or animal hair.
val. not over 15 cts. per sq. yd. (394 *a*).
7 cts. per sq. yd. and 40
val. over 15 cts. (394 *b*).
8 cts. per sq. yd. and 50

Per ct.

wholly or ptly. W., wstd., or animal hair other than above (395 *a*).
12 cts. per sq. yd. and 50
But any of the above weighing over 4 ozs. per sq. yd. must pay (394 *c* and 395 *b*) 44 cts. per lb. and 50
Coats, of fur skins (461, s. s., 7451)..... 35
of lamb skins with wool on (461, s. s., 717, 8867)..... 35
rubber and cotton, rub. ch. v. (460, s. s., 6069) 30
Cobalt and cobalt-ore (539).....Free.
oxide of (20).....30 cts. per lb.
Cobaltine or cobalt crystals (202 *a*, s. s., 2945, 3168)..... 20
Cobble stones (773 *a*, s. s., 5877)..... 10
Cobourgs, printed or ombre-striped dtbl. as W. dress-goods (Sept. 21, 1877, Boston).
Cocculus indicus (540).....Free.
Cochineal (541).....Free.
lake (61 *a*)..... 25
Cockades, according to material (s. s., 7306).
Cocoa, acorn-. (See "Acorn.")
butter or butterine (320).
3½ cts. per lb.
confectionery, as other confectionery under 238 and 239 (s. s., 6727, 9527).
fiber or kitul, cr. or dyed (542, s. s., 6661).....Free.
oiled, or kitul (542 s. s., 6672). Free.
Fry's malted (319, s. s., 6518).
2 cts. per lb.
nut kernels, dessicated and ground (773 *b*, s. s., 6483)..... 20
perfections, drawback on (s. s., 10,062).
nuts (582).....Free.
oil of (661).....Free.
or cacao, cr. and fiber, leaves and shells of (542).....Free.

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* Article known as "alpha naphthylamine mono-sulphonated soda-salt," not cl. as coal-tar prep. but as a chem. salt under 76 (s. s., 9343).

† The act of 1883, par. 81, specifically provided for these "*products* of coal-tar;" but the new act, while it substantially reproduces the provisions of the old as to "coal-tar colors and dyes," and "*preparations* of coal-tar not colors and dyes," omits that for "*products*," etc; and as the new paragraph, 76, providing for oils, etc, adds the word "products" to the provisions of the corresponding paragraph of the old law, the above classification seems to me proper. (See s. s., 6988, 9336, 9343, 9910, 10,249, 10,250, 10,490, 10,491, 10,651).

C

	Per ct.
Cocoa or coir matting (464 *a*). 12 cts. per sq. yd.	
mats (464 *b*).....8 cts. per sq. ft.	
same with wool borders, or not exclusively of coir* (378, 774 *a*).....	40
samples dtbl. (s. s., 10,134).	
sweetmeats, as confectionery, under 238 and 239 (s. s., 3569).	
wine, alc. med. pr. (74)..50 cts. per lb.	
Cocoons, silk (705).....Free.	
Codfish, as fish + +. (See "Fish.")	
oil, of Am. fisheries (661).....Free.	
all other (46).....8 cts. per gal.	
Codilla, or tow of flax or hemp (359). $\frac{1}{2}$ ct. per lb.	
Cod lines, hemp, as cordage under 362 *c*. (s. s., 1358, 9307).....$2\frac{1}{2}$ cts. per lb.	
liver oil (38).....15 cts. per gal.	
sounds and bladders, cr. (507)....Free.	
Coerulein (18, s. s., 8768).....	35
Coffee, all articles used as, or as substitutes + + (321).....$1\frac{1}{2}$ cts. per lb.	
extracts or preps. of (773 *b*).....	20
homœopathic (321, s. s., 6922). $1\frac{1}{2}$ cts. per lb.	
in the berry † (543).....Free.	
mills (215).....	45
reciprocity provisions as to (762).	
Coffin-cloth of wool, dtbl. as mfs. of W. + + under 392 (s. s., 8860).	
Cogged ingots, iron or steel, for railway wheels and tires (185). $1\frac{3}{4}$ cts. per lb.	
steel other than above. (See "Steel.")	
Cognac oil or oenanthic ether (76).....	25
contained in so-called "wine-yeast" (76, s. s., 10,211).....	25
Coiled wire rods (rivet, screw, fence and other) of iron or steel, and nail-rods, of whatever shape, not smaller than No. 6, w. g. and valued at not over $3\frac{1}{2}$ cts. per lb. (147 *a*). $\frac{6}{10}$ of 1 ct. per lb.	

C

	Per ct.
Coins, foreign nickel, imported for other use than currency are dtbl. (s. s., 6887). ‡	
gold, silver and copper (544).....Free.	
old, cabinets of such as were produced prior to 1700 (524).....Free.	
old foreign copper, in large quantities for mfg. pps. (192, s. s., 1760). 1 ct. per lb.	
Coir and coir-yarn (545).....Free.	
mfs. of + +, val. not over 5 cts. per lb. (374 *a*).....2 cts. per lb.	
val. over 5 cts. per lb. (374 *b*).....	40
mats and matting. (See "Cocoa," above).	
Coke (433).....	20
Colbert lace curtains, cotton (373 *a*, s. s., 9502).....	60
Colchicum, wine of (74, s. s., 6606, 8329). 50 cts. per lb.	
Colcothar, dry oxide of iron ⁂ (61 *a*, s. s., 1912, 6658, 9265).....	25
Cold cream, cosmetic (77).....	50
Cold-rolled or cold hammered iron or steel. (See those titles).	
Collar buttons. (See "Buttons.")	
Collars, wholly cotton, not emb. or lace (372 *a*, and 373 *b*). 15 cts. per doz. and	35
linen or pt. linen, not emb. or lace (372 *a*, and 373 *b*). 30 cts. per doz. and	40
all the above if embroidered or wholly or in part of lace (373 *a* and *b*).....	60
silk (413 *a*).....	60
silk, fur, and feathers, S. ch. v. (413 *a*, s. s., 6252).....	60
Collections of antiquities, embracing only articles suitable for souvenirs or cabinet collections, and produced before the year 1700 (524).....Free.	
Collector's assessment of duties final in absence of protest and appeal (s. s., 7049).	

* Possibly the proper classification of these articles may be by assimilation with pure cocoa mats or mattings.

† Not free in any other form than the berry (s. s., 2000).

‡ This decision intimates that as coins of gold, silver, and copper are free of duty, "nickel coins may, if imported solely for use as currency, be also considered exempt, *they being in such case not imported as merchandise.*" But quaere: Whether this view is tenable under the language of the tariff laws, which both as to enumerated and non-enumerated importations, expressly extends to "*all articles* imported."

⁂ See T. D. 30 for description.

Per ct.

Collectors, functions of, in re-appraisements under former laws (s. s., 10,045).

Colleges, sp. impts. for. (See "Schools," or "Institutions.")

affidavit on free entries of books, etc., for (s. s., 6550, 6599).

Collodion and all compounds of pyroxyline, fluid and other, by whatever name known (21 *a*, s. s., 5477).

50 cts. per lb.

imitation precious stones of (21 *c*, s. s., 8767).....60 cts. per lb. and 25

in finished or ptly. finished articles (21 *c*).....60 cts. per lb. and 25

rolled or in sheets only (21 *b*).

60 cts. per lb.

Collofuge plasters (75 *a*, s. s., 9222)..... 25

Colman's concentrated mustard oil (76, s. s., 8487)..... 25

Colocynth, coloquintida, or bitter apples, cr. (560).....Free.

not cr. (24)..... 10

Cologne water (8 *a*).....$2 per gal. and 50

Colopony, residuum from mf. of candles (773 *b*, s. s., 5091)..... 20

Colored glass in sheets for mf. of mock-jewelry (108, s. s., 3808)..... 60

window glass dtbl. as window glass (s. s., 4630).

Coloring for brandy, wine, beer or other liquors (22, s. s., 7403)..... 50

extracts, vegetable, for coloring liquors (22, s. s., 7101)..... 50

for sugar (773 *b*, s. s., 5732)..... 20

Colors and paints, to wit:

acetate of lead. (See "lead" below.)

alizarine (natural or artfl.) and dyes com. kn. as "alizarine," black, blue, brown, green, orange, and yellow* (478).....Free.

"blue, gallein or galloin, gray, orange and violet," so-called† (18 *a*, s. s., 7892, 10,015, 10,502). 35

aniline and aniline fat, *all*‡ (18 *a*, s. s., 2899)..... 35

"annato-extract," so-called; but really a lake (61 *a*, s. s., 9240)..... 25

and paints + + dry or mixed or grd. in oil or water, including lakes, crayons, smalts, and frostings + +, and artists' colors of all kinds except water colors in tubes or otherwise (61 *a*)..... 25

same, mixed or grd. with water or solutions other than oil, and com. kn. as "artists' water-color paints" (61 *b*, s. s., 8039)..... 30

artists'. (See last two items above.)

azo-benzole, fast crimson, 3 R. and 4 R. (61 *a*, s. s., 5593)..... 25

baryta, sulphate of, or barytes including barytes earth, mfd. (49 *b*).

$6.72 per ton.

same, unmfd. (49 *a*)...$1.12 per ton.

barytes, artfl. sulphate of (51).

¾ of 1 ct. per lb.

Berlin blue. (See below "Blues.")

black, made from bone, ivory, or veg., under whatever name known (including bone- and lamp-black), dry or grd. in oil or water (52)..... 25

blanc-fixe, or satin white (51).

¾ of 1 ct. per lb.

blues, such as Berlin, Prussian, Chinese, and all others contg. ferrocyanide of iron, dry or in oil (50 *a*).

6 cts. per lb.

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* The addition of the words, "and dyes commercially known as alizarine yellow," etc., in the tariff act of 1890, to the provisions in that of 1883, for the free entry of "*alizarine, natural or artificial*," raises the question as to their application to misnomers, or dyes improperly so designated. It is probably safe to assume that the constituted authorities will *at least* restrict the application to the dyes specified in the present law, and commercially known as such at the *date of its enactment*. In the meantime the editor has deemed it his duty to retain in the above list the classification given to various articles claimed to be alizarine dyes, but not recognized as such in authoritative rulings.

† In a decision upon these dyes under the act of 1883, the board of general appraisers (s. s., 10,502) say, "The phrase 'all coal-tar colors or dyes, *by whatever name known*' has reference rather to the derivation of the articles from coal-tar, *than to their commercial designation*."

‡ Aniline colors for painters' use, composed of aniline and starch, to give body, held dtbl. as aniline colors under the act of July 14, 1870 (s. s., 2781, 2811).

Per ct.

same, in pulp or mixed with water, on the material therein when dry (50 *b*).....6 cts. per lb.
blue. (See "blues" above.)
blue, ultramarine (55)...4½ cts. per lb.
bone-black. (See "black" above.)
Bordeaux red, so-called "fining-earth" (18, s. s., 6414)..... 35
Bremen blue, as above "blues."
bromo-fluorescic acid (18, s. s., 7983, 9425)..... 35
carmine lake (61 *a*)..... 25
ceruleine or coerulein (18, s. s., 8768).. 35
Chinese blue. (See "blues" above.)
chlorophyl, veg. col. (61 *a*)..... 25
chrome yellow, or green, and all other chromium colors of which lead and bi-chromate of potash or soda are parts, in oil (53 *a*)...4½ cts. per lb.
in pulp or water, on the material cont'd therein when dry (53 *b*). 4½ cts. per lb.
chromium. (See "chrome" above).
coal-tar colors or dyes, by whatever name known + + (18)..... 35
cobalt, oxide of (20).....30 cts. per lb.
cochineal, cr. (541).....Free.
lake (61 *a*)..... 25
containing quicksilver (57). 12 cts. per lb.
crayons (61 *a*)..... 25
drop-black (52)..... 25
Dutch pink (61 *a*)..... 25
enamelled white (61 *a*)..... 25
ext. of logwood and copper-salt (61 *a*, s. s., 9033)..... 25
fast blue paste (18, s. s., 10,566)..... 35
fast drab (61 *a*, s. s., 10,193)..... 25
fast violet (18, s. s., 8802)..... 35
fast yellow (61 *a*, s. s., 10,193)..... 35
fig-blue. (See "blues" above.)
Frankfort black (52)..... 25
French green (61 *a*)..... 25
frostings (61 *a*)..... 25
gallein or galloin (18, s. s., 7892, 10,502)..... 35
gallocyanin. (See "violet" below.)
gallo-flavine (18, s. s., 9098)..... 35
Indian-red (61 *a*, s. s., 2132, 9838)..... 25
"iron-ore," so-called, but known as paint (61 *a*, s. s., 8613)..... 25

C

Per ct.

iron-oxide, certain dtbl. as paint (61 *a*, s. s., 9455)..... 25
ivory, or ivory-drop black (52)..... 25
jaune indien (18, s. s., 5686)..... 35
King's yellow (61 *a*)..... 25
Kremnitz white, as white lead.
lakes (61 *a*)..... 25
lamp-black (52)..... 25
lead, acetate of, brown (62 *b*). 3½ cts. per lb.
white (62 *a*).....5½ cts. per lb.
red (66).....3 cts. per lb.
white, dry, or in oil or pulp (67). 3 cts. per lb.
"light-red," so-called, in tubes as ochers. (See below.)
lime-white (61 *a*)..... 25
litharge (63).....3 cts. per lb.
mineral blue. (See "blues" above.)
green (61 *a*)..... 25
used for painting chinaware (61 *a*, s. s., 6184)..... 25
naphthaline orange D, and scarlet B (18, s. s., 5593)..... 35
naphthylamine red (18,774, s. s., 9766)..... 35
new fast violet (18, s. s., 10,055)..... 35
ocher and ochery earths,
dry (54 *a*).....¼ of 1 ct. per lb.
in oil (54 *b*).....1½ cts. per lb.
ochers, etc., in tubes, not cl. as artists' colors under 61 (s. s., 8416).
orange II., and orange IV. (18, 774, s. s., 9766)..... 35
orange mineral (65).....3½ cts. per lb.
oxide of cobalt (20).....30 cts. per lb.
of iron (61*a*, s. s., 1212, 9455)..... 25
of zinc, dry (60 *a*).....1¼ cts. per lb.
in oil (60 *b*).....1¾ cts. per lb.
pale green (61 *a*, s. s., 10,193)..... 25
Paris green (61 *a*)..... 25
white, dry (59 *a*).....½ ct. per lb.
in oil, or putty (59 *b*).1 ct. per lb.
patent yellow (61 *a*)..... 25
plum-paste (18, s. s., 9638)..... 35
primulin (18, s. s., 9407)..... 35
Prussian blue. (See "blues" above, and see also s. s., 8312).
"purree," so-called (61 *a*, s. s., 8705). 25
quicksilver, colors contg. (57). 12 cts. per lb.

Per ct.

Colors and paints, red-lead (66) 3 cts. per lb.
resorcine red J (18, s. s., 9766)..... 35
rouge vigital in grains, ext. of orchil (61 *a*, s. s., 10,082)..... 25
saffron ext. (18, s. s., 9515)..... 35
satin-white (51).....¾ of 1 ct. per lb.
sienna and sienna earths,
dry (54 *a*).....¼ of 1 ct. per lb.
in oil (54 *b*).....1½ cts. per lb.
same in tubes. (See "ochre" above.)
Spanish brown (61 *a*)..... 25
sub-acetate of copper (749).....Free.
terra-cotta paste and powder (61 *a*, s. s., 9901)..... 25
thio-cromogen (18, s. s., 9917)..... 35
toluidine sulpho-acid (18, s. s., 9500).. 35
Turkey red (61 *a*, s. s., 3500)..... 25
Tuscan red, as dry colcothar (61 *a*, s. s., 1349)..... 25
ultramarine blue (55).....4½ cts. per lb.
umber and umber earth,
dry (54 *a*).....¼ ct. per lb.
in oil (54 *b*).....1½ cts. per lb.
uranium, oxide of (746).....Free.
Vandyke brown (61 *a*, s. s., 9090)..... 25
Venetian red (61 *a*, s. s., 9090)..... 25
verdegris, or sub-acetate of copper (749).....Free.
vermilion red (57).....12 cts. per lb.
violet, solid D. H., known also as "gallocyanin" and as "new fast violet" (18, s. s., 10,081)..... 35
wash-blue, containing ultramarine (58).....3 cts. per lb.
other than above (61 *a*)..... 25
white lead, dry, or in oil or pulp (67). 3 cts. per lb.
paint contg. lead (67)...3 cts. per lb.
paint contg. zinc, but no lead,
dry (60 *a*).....1¼ cts. per lb.
in oil (60 *b*).....1¾ cts. per lb.
whiting, dry (59 *a*)..... ...½ ct. per lb.
in oil and putty (59 *b*)...1 ct. per lb.
wood lake (61 *a*)..... 25
xeinthaurine powder (18, s. s., 10,055). 35
zinc, oxide of. (See "oxide" above.)
Color stones, or "müllers," for levigating or pulverizing inks and colors (773 *b*, s. s., 5048)..... 20
Coltsfoot, cr., dr. (560).....Free.
not cr. (24)..... 10

Per ct.

Columbia, parcels-post mdse. from (s. s., 9442).
Columbo root, cr. (560).....Free.
not cr. (24)..... 10
Columns, iron or steel, and sections or parts of (137).....$\frac{9}{10}$ of 1 ct. per lb.
Colza or cabbage seed oil, com. kn. as rape seed oil (43, s. s., 2604). 10 cts. per gal.
Combination cards, paper and ribbon, pl. paper, ch. v. (425, s. s., 4767)... 25
cards, playing (424, s. s., 10,154). 50 cts. per pack.
guns, double-barrelled breech-loading shot and rifle (215, s. s., 9772)..... 45
penholder, pencil, and stamp (205, s. s., 9701)..... 30
Combs, all kinds, including curry- (s. s., 6337), according to material.
certain so-called "ornamental hair pins," of shell and amber balls, and having two or three teeth, dtbl. as combs (s. s., 9056).
glass balls for ornamenting (108, s. s., 5723)..... 60
Comfits (303)..... 35
Comforters, worsted, frame-made, dtbl. as wstd. knit goods. (But see "Clothing," and note to.)
Commercial designation, articles specified in the free list without terms of limitation, are free, irrespective of condition if they retain their com. designation (s. s., 9415).
travellers' sample trunks (686, s. s., 7394).....Free.
Commissions, dtbl. only when they contribute to make market value (845 *d*, s. s., 10,172½, 10,242, 10,227, 10,388).
Communion service, portable articles sp. impt. and used in (692 *a*, s. s., 8049). Free.
pocket (692 *a*, s. s., 7106).....Free.
Compass agates (454 *a*, s. s., 8928, 9057, 9095)..... 10
Compasses, mariners' and other for determining cardinal points, dtbl. according to material (s. s., 5977, 5984).
measuring, or dividers, met. (215, s. s., 7276)..... 45

Per ct.

miniature, for settings on cane heads, etc., glass ch. v. (108, s. s., 2905)... 60
pocket, brass ch. v. (215, s. s., 8853).. 45
prismatic, gl. and met., dtbl. according to material of ch. v. (s. s., 8623).
toy drawing, so-called (215, s. s., 7276). 45
Component of ch. v. defined. (See 775 *b*).
Component parts of articles, how classified when separately invoiced or separable (s. s., 9835).
Composition, decorative, of glue, paper pulp, and carb. of lime, glue ch. v. (773 *b*, s. s., 7831)..... 20
glass balls, so-called, of colored glass with brass attaching screws (108, s. s., 5992)..... 60
metal, copper, ch. v. + + (192).
1 ct. per lb.
clippings (Dutch-metal) fit only for re-mf. (189, s. s., 6741).
1½ cts. per lb.
in sheets or strips other than brass or Dutch-metal and + + (215, s. s., 6709)..... 45
for vessels built in U. S. (See provisions for (779 *a*).
furniture tops, according to material of ch. v.
of wood, sawdust and glue, mfs. of (230, s. s., 7831)..... 35
pour blauchir, so-called (773*b*, s. s., 4076) 20
watch case metal, copper ch. v. (192, s. s., 8431).....1 ct. per lb.
Compositions of glass or paste (imitations of pr. stones) not exceeding 1 inch in dimensions, not set (454 *c*)... 10
same, set as jewelry (452)..... 50
same, set on metal ornaments for mf. of mock-jewelry (452, s. s., 8155).... 50
of paste, other than above, not set, such as balls, circular disks, etc., for ornaments of stoves, windows, gas fixtures, etc., (459 *a*, s. s., 9077, 9152, 9523)..... 25
Compounds, chemical + + (76)..... 25
of which dist. spirits are ch. v. + + (331).....$2.50 per pf. gal.
of pyroxyline, as collodion.
Concentrated melada, concrete and concentrated molasses (726).....Free.
But see reciprocity provisions as to (762–4).
sour orange juice (773 *b*) 20
Conception, impts. to prevent, prohibited (782 *a*).
Concrete, (See "Sugars.")
Condensed milk, weight of pkgs. included (269 *a*).....3 cts. per lb.
weiss-bier, so-called (773 *b*, s. s., 8876). 20
Coneine. (See "Coniine.")
Coney-plates (461, s. s., 1556)..... 35
shreds, so-called, as glue stock (606, s. s., 10,014).....Free.
Confectionery, sugar-candy and all other, including chocolate confectionery, valued at not over 12 cts. per lb. (238).....5 cts. per lb.
all refined sugars if tinctured, colored, or in any way adulterated (238).
5 cts. per lb.
all other than above * including other chocolate confectionery + + (239). 50
Conflicting rates of duty. If two or more rates of duty are applicable to any imported article, whether enumerated or non-enumerated, it must pay the highest of such rates (776).
Congressional library, books, engravings, photographs, etchings, bound or unbound, † maps and charts impt. by authority of the U. S. for the use of said library (514).....Free.

* The following importations have been held dtbl. as confectionery by decisions of the Treasury Department, viz.: Chocolate and cocoa in boxes and invoiced at prices per box (s. s., 6727). Crystallized violets and rose leaves (s. s., 9268). Chocolate creams, sugar-coated with chocolate (s. s., 6932). "Chocolate and cocoa," so-called, but known as "chocolate creams." "Nonpareil drops." "Chocolate varieties." "Valencia almonds," "plain almonds" (chocolate-coated). "Tangerine biscuits." "Italian pralines" and "chocolate nougats" (s. s., 9527). "White nonpareil sugar" (s. s., 9520.) "Dwarf bouquet lozenges in boxes" (s. s., 8275). "Fruit tablets" (s. s., 7652, 8195). "Lime-fruit jujubes," so-called (s. s., 8733). "Lombard chocolate" (s. s., 7586). "Turron" so-called, being a compound of honey and almonds in form of candy (s. s., 5954).

† Quaere. What do the words "bound or unbound" in this provision cover? Compare punctuation in 514 with that in 512. (See note to "Books.")

Per ct.

Coniine or conceine (76)..... 25
Conium cicuta, seed and leaf, cr. (560). Free.
not cr. (24)..... 10
cxt. of bark of (26).....½ ct. per lb.
Connecting-rods, steel. (See "Steel.")
Conserve of roses (303, s. s., 4339)..... 35
Consignees, entry by agent in absence of (s. s., 8420).
when they have disappeared, goods cannot be delivered to consignor (s. s., 7092).
foreign firms cannot be consignees here, unless represented by a resident *actual* member (s. s., 7481).
nor can collectors act as their agents (s. s., 10,036).
Consignments, errors in, cannot be corrected for pps. of entry (s. s., 10,148).
Consolidation of entries and invoices. (See s. s., 7122).
Consular certificates, not given on goods purchased outside of consul's district (s. s., 7160).
required to manifests and invoices of shipments to Guatemala (s. s., 5894).
invoices, production of on entry (s. s., 7099).
officers, foreign, not entitled to exemption from impt. duties (s. s., 7736, 9650).
of U. S. effects of, on return subject to same provisions as those of other persons arriving here (s. s., 9497).
of U. S. must write, not stamp their signatures (s. s., 7045).
seal, mdse. in cars under, must be consigned to ports of entry (s. s., 9892).
Contagious diseases, act to prevent spreading from State to State (s. s., 9947).
Contrayerva root, cr. (560).....Free.
not cr. (24)..... 10
Convict labor, impt. of *all* articles (mdse. and other) mfd. in any frn. country, wholly or in part by, is prohibited (822).

Per ct.

Convicts, rules as to unlawful immigration of alien convicts (s. s., 10,375).
Cooks' knives and forks. (See "Knives.")
Cooper, as ale under 337.
Cooper's sheep dipping powder (75 *a*, s. s., 8081)..... 25
same, printed advertising circulars relating to (423, s. s., 6620)..... 25
Copal gum, cr. (560).....Free.
not cr. (24)..... 10
Copies of public documents, rulings as to (s. s., 7501, 8306, 9553).
Copper, acetate of (76)..... 25
alloys or composition metals of which copper is comp. of ch. v. + + (192).....1 ct. per lb.
and composition metal for construction of marine vessels. (See 779.)
articles and mfs. of + + (215)..... 45
bars (194).....1¼ cts. per lb.
black or coarse, on the fine copper therein (193).....1 ct. per lb.
bolts (215)..... 45
bottoms (195)..... 35
braziers (195)..... 35
cabinets of old coins and medals. (See "Cabinets.")
cement, on the fine copper in it (193). 1 ct. per lb.
Chili and other pigs (194). 1¼ cts. per lb.
clippings from new (192)...1 ct. per lb.
coarse. (See "black" above.)
coins (544).....Free.
old foreign, in large quantities for mfg. pps. as old copper (192, s. s., 7601).....1 ct. per lb.
old, impt. for other use than currency. (See "Coins.")
composition metal. (See "alloys" above.)
drawback on that extracted from sulphur-ore (s. s., 8561).
in form of ores, on the fine copper therein (191, s. s., 6035).½ ct. per lb.
in forms, unmfd. + + (194). 1¼ cts. per lb.
ingots (194.....1¼ cts. per lb.
in plates + + (194).....1¼ cts. per lb.
in rolled plates, called braziers' copper (195)..... 35

Per ct.

in silver ore, on the fine copper in it (191, s. s., 8544, 8929)....½ ct. per lb.
in silver ore, quantity to be ascertained by the fire assay (s. s., 10,037).
mfs. of + + (215) 45
matte, as regulus, which see below. (See also s. s., 9528, 10,043.)
medals such as trophies or prizes (648). Free.
nails (215)..... 45
nickel matte contg. over 2 per cent. of copper, pays on the copper in it (667).....½ ct. per lb.
old, fit only for remf. (192). 1 ct. per lb.
taken from bottom of Am. vessels compelled by marine disaster to repair in foreign ports (546). Free.
ores. (See above "Copper in form of.")
paste of sulphide of (773 *b*, s. s., 1863)..... 20
pigs (194).....1¼ cts. per lb.
pipes (195)..... 35
plates. (See above "Copper in plates.")
engraved for printing (180)..... 25
powder flasks (215, s. s., 5934)..... 45
powdered (215, s. s., 9126)..... 45
regulus of, on all the fine copper in it (193).....1 ct. per lb.
rods (195)..... 35
rolled plates. (See above.)
sheathing or yellow metal of which copper is comp. ch. v. and not wholly or in part of ungalvanized iron (195)..... 35
sheets (195)..... 35
spikes (215) 45
sub-acetate of, or verdigris (749). Free.
sulphate of, or blue vitriol (12). 2 cts. per lb.
sulphate points (75 *a*, s. s., 9126)..... 25
sulphide of (76)..... 25
watch case, comp. met. of which cop. is ch. v. (192, s. s., 8431). 1 ct. per lb.

Per ct.

wire, insulated or other (215, s. s., 5899)..... 45
Copperas, green vitriol, or sulphate of iron (23).....$\frac{3}{10}$ of 1 ct. per lb.
Coppered wire, pays ½ ct. per lb. in addition to the rate on the wire of which it is made (148 *i*, s. s., 7590).
Copying books, blank-, for press copying (419 *a*).....8 cts. per lb. and 15
paper (419 *a*).....8 cts. per lb. and 15
Copyright laws cover books in languages other than English (s. s., 10,269).
Coquitas palm nuts (585, s. s., 8432). Free.
Coral bead necklaces, jewelry (452, s. s., 2556)..... 50
cut or mfd. (459)..... 25
jewelry (452)..... 50
mfs. of, other than jewelry (459)..... 25
marine, uncut and unmfd. (547). Free.
Coralline, if true coral, unmfd. (547). Free.
+ +, unmfd. (773 *a*)..... 10
Coral-wood, and mfs. of, as other cabinet-woods.
Cordage * or cables, tarred (362 *d*). 3 cts. per lb.
untarred, of hemp (362 *c*). 2½ cts. per lb.
same, of istle or Tampico fiber, manilla, sisal grass or sunn (362 *a*). 1½ cts. per lb.
Cord or cords, cotton (354 *a*). 35 cts. per lb.
but not less (354 *c*) than..... 40
cotton covered or plated with metal (196, s. s., 6547, 6840)..... 30
flax or hemp, other than trimmings (371 *a*)..... 50
gut-, unmfd. (529).....Free.
linen, if trimmings (373 *a*)..... 60
of mixed mat., exc. when part W., wstd. or hair, pay the highest rate t which the comp. of ch. v. is dtbl. (775 *a*).
sash, of hemp (371 *a*)..... 50
silk (412 or 414 *a*)..... 50

* The term "cordage" is held to apply only to cords (of whatever size) used in the rigging and equipment of vessels, and to include such as "log lines, signal lines, lead lines and cod lines" (April 21, 1858, N. Y., s. s., 9187, 9307).

Per ct.

Cord or cords, silk and rubber, S. ch. v. (412 or 414 *a*)..... 50
r. ch. v. (460, s. s., 5940)..... 30
wholly or ptly of W., wstd. or animal hair (398).....60 cts. per lb. and 60
Cordials, spirituous (332).
$2.50 per pf. gal.
If in bottles or jugs, there is paid in addition (336 *h*)..3 cts. on each.
medicinal, alc. (74).....50 cts. per lb.
non-alc. (75 *a*)..... 25
Cording and sealing. (See s. s., 3092–3).
Cordonnet, of spun silk, for mf. of fringes (414, s. s., 3798)..... 50
Cords and tassels, bullions (196)..... 30
cotton, flax, or other veg. fiber (373 *a*)..... 60
mixed, pay as above stated as to cords.
silk (412)..... 50
wool, wstd. or animal hair, wholly or in part (398).....60 cts. per lb. and 60
Cordova wool. (See "Wool, class 3.")
Corduroys of cotton or other veg. fiber, *provided the following rates do not aggregate less than* 40 *per cent.*
bleached (350 *b*).12 cts. per sq. yd. and 20
colored, dyed, painted, printed, or stained (350 *c*).14 cts. per sq. yd. and 20
unbleached and uncolored (350 *a*).
10 cts. per sq. yd. and 20
but none of the above to pay less (350 *d*) than..... 40
so-called, woven without pile, and countable, dtbl. as countable cotton cloth (s. s., 9675).
Coriander seed (699).....Free.
grd. or powdered (326 *a*)..4 cts. per lb.
Cork bark or wood, unmfd. (548)...Free.
cut into cubes or squares (434 *a*).
10 cts. per lb.
carpets,* figured or plain.
val. not over 25 cts. per sq. yd. (369 *a*)..... 40
val. over 25 cts. (369 *b*).
15 cts. per sq. yd. and 30
floats, cork, quill, and small brass ring,

Per ct.

cork ch. v. (773 *b*, s. s., 5469, 6178). 20
"hat-tips," so-called (773 *b*, s. s., 5469, 7341)..... 20
mfs. of, + + (773 *b*, s. s., 5469)..... 20
pictures (773 *b*, s. s., 527, 5469)..... 20
soles, part wool (396, s. s., 8423).
49½ cts. per lb. and 60
squares, with rounded or clipped corners (434 *a*, s. s., 9793).
10 cts. per lb.
Corks, mfd. (434 *b*)..... ...15 cts. per lb.
Cormbs or corms, as bulbs or bulbous roots not edible (699) .....Free.
Corn, broom (272).....$8 per ton.
or maize (256).
15 cts. per bushel of 56 lbs.
meal (257).20 cts. per bushel of 48 lbs.
not classifiable as seeds (s. s., 6156).
plasters, part wool, as mfs. of W. under 392 (s. s., 6576).
starch (323).....2 cts. per lb.
residuum (773 *a*, s. s., 6269, 6641)... 10
Cornelian or carnelian, cut, but not set (454 *a*)..... 10
rings (452, s. s., 803)..... 50
set or otherwise, if jewelry (452)..... 50
set + + (454 *b*)..... 25
uncut or rough (557),.....Free.
Cornets, other than toy (215)..... 45
toy (436) 35
Cornwall stone grd., as wrought clay (98 *b*, s. s., 9510).....$3 per ton.
Corporations, domestic, entries by consignees of, under bills of lading duly endorsed, allowed (s. s., 8110).
foreign, consignments to branches of, unlawful (s. s., 7771).
marble blocks for presentation to, not free (s. s., 7500).
not citizens within the meaning of 786 and 787 (s. s., 7397).
municipal or religious, works of art, impt. expressly for presentation to (757 *a*).....Free.
Corrosive sublimate (75 *b*)..... 35
Corrugated or crimped sheet iron or steel (142 *d*).....1$\frac{4}{10}$ cts. per lb.

* See s. s., 1436 and 9314, for rulings as to the proper classification of certain so-called "cork carpeting" of thin cork underlaid with a "hemp backing;" the latter decision revoking the former, and holding the article to be dtbl. under the provisions of the act of 1883, for "carpets and carpeting of wool, flax or cotton, or parts of either *or other material.*"

C

Per ct.

Corsets, as wearing apparel, according to material.
Corset laces or lacings, cotton (354 *a*).
35 cts. per lb.
but not less than..... 40
linen (371 *a*)..... 50
silk (414 *a*)..... 50
stays, horn strips for (611, s. s., 7519).
Free.
wire, and strip steel known as (148 *e*, s. s., 9409).....5 cts. per lb.
Corticene, val. not over 25 cts. per sq. yd. (369 *a*) 40
val. over 25 cts. (369 *b*).
15 cts. per sq. yd. and 30
Corundum disks, with steel spindles, etc. (215, s. s., 8332)..... 45
ore * (651)..... .....Free.
Cosmetics, all + + (77)..... 50
Cossacks, mfs. of paper (425, s. s., 9433)..... 25
Costa Rica, duties on goods per parcels post from (s. s., 10,009).
vessels pay disc. duty (s. s., 8666).
Costs of lithographic work (s. s., 9727).
of stamping and embossing book covers, dtbl. (s. s., 9089).
Costumes,† actors' arriving in the U. S. (686, s. s., 4686, 4721, 7321)...Free.
impt. to be used by schools, societies, etc., in representation of historical and other themes, are dtbl. (s. s., 2677, 3038).
Cot bottoms, flax or hemp, counting not over 100 threads (371 *a*)..... 50
Coton azotique, or gun cotton,
val. not over 20 cts. per lb. (440 *a*)
5 cts. per lb.
val. over 20 cts. (440 *b*)...8 cts. per lb.
Cotton (549).....Free.
absorbent (355)..... 40
Cottonades, as countable cotton cloth.
Cotton, antimacassars (373 *a*, s. s., 9184)..... 60

C

Per ct.

articles of, combined with metal and silk, met. ch. v. (215, s. s., 6010).... 45
bagging for, gunny-cloth, and all similar material suitable for covering cotton, wholly or ptly. of flax, hemp, jute, or jute butts,‡ according to value per sq. yd.
val. at 6 cts. or less (366 *a*).
$1\frac{6}{10}$ cts. per sq. yd.
val. over 6 cts. (366 *b*),
$1\frac{8}{10}$ cts. per sq. yd.
bed-sets, lace, (373 *a*, s. s., 6214, 10,480)..... 60
bed-spreads, Nottingham lace (373 *a*, s. s., 9184)..... 60
ticking, as cotton cloth.
belting, with two metal threads in the edge (355, s. s., 7682)..... 40
bibs, infant's, embroidered (373 *a*, s. s., 10,485)..... 60
bindings, if trimmings or lace (373 *a*). 60
of braids (354 *a*).....35 cts. per lb.
but not less than..... 40
bobbinets (373 *a*, s. s., 5944, 10,064).. 60
bookbinders' cloth (355, s. s., 5830, 8909)..... 40
same so-called, but really Hollands, dtbl. as cotton cloth (s. s., 10,558).
braces (354 *b*)..... 40
brace-webbing (354 *b*, s. s., 6587)..... 40
braids + + (354 *a*).....35 cts. per lb.
but not less than..... 40
if trimmings (373 *a*, s. s., 8664)..... 60
so-called, but known as "herring-bone trimmings" (373 *a*, s. s., 8664).... 60
"novelty" or "feather-edge," so-called, incomplete articles for mf: of trimmings, as braids + + which see above (s. s., 6733, 8664).
same, if complete, and fit for use as trimmings (373 *a*, s. s., 8664)..... 60
brilliants, as cotton cloth.
Brussel-net. (See "Brussels-net.")
bruyere (443 *b*, s. s., 5471)..... 50

* By s. s., 1374, this article was classified as a similitude of emery-ore, which, however, at that time paid duty. Under the present law, in which emery-ore is placed in the free list, corundum cannot be classified with it. Possibly it should be classified under 202 *a*, at 20 per cent. as a cr. mineral substance.

† Free entry under 686, limited to those intended for the personal use of the party bringing them (s. s., 4686).

‡ The words "*or other material,*" in the act of 1883, are omitted in that of 1890.

C

Per ct.

Cotton buckrams, for bonnet frames (355, s. s., 3096)..... 40
cambrics, as cotton cloth.
Canton flannels, as cotton cloth.
canvas or penelopes, for emb. pps., dtbl. as cotton cloths (s. s. 6362).
Cape-net, for hat-crowns (373 *a*, s. s., 7430)..... 60
caps, as wearing apparel.
carpets. (See "Carpets," etc.)
cashmere, as cotton cloth.
chemises and chemisettes, emb. or in part of lace, of rufflings, of tuckings, or ruchings, of which cotton or other veg. fibers, simply or jointly, are ch. v. if not part W., wstd. or hair (373)..... 60
same plain (349)..... 50
chenille, mfs. of, or of which it is ch. v. (351)..... 60
cheviot. (See "Cheviots.")
clothing. (See "Clothing.")
cloth-lined envelopes. (See "Envelopes.")
cloths, to wit: *all woven* fabrics of cotton in the piece, properly coming within the designation of cloth, and bought and sold by lineal measurement, and the threads of which can be counted * is dutiable according to the number of threads to the square inch (*counting both warp and filling*) and cost per square yard, as follows:
all counting not over 50 *threads.*
unbleached and uncolored.
val. not over 6½ cts. (344 *a*).
2 cts. per sq. yd.
val. over 6½ cts. (345 *d*)..... 35
bleached. †
val. not over 9 cts. (344 *b*).
2½ cts. per sq. yd.
val. over 9 cts. (345 *e*)..... 35

C

Per ct.

dyed, colored, stained, painted or printed
val. not over 12 cts. (344 *c*).
4 cts. per sq. yd.
val. over 12 cts. (345 *f*)..... 35
all counting over 50 *and not over* 100 *threads.*
unbleached and uncolored.
val. not over 6½ cts. (345 *a*).
2¼ cts. per sq. yd.
val. over 6½ cts. (345 *d*)..... 35
bleached.
val. not over 9 cts. (345 *b*).
3 cts. per sq. yd.
val. over 9 cts. (345 *e*)..... 35
dyed, colored, stained, painted or printed.
val. not over 12 cts. (345 *c*).
4 cts. per sq. yd.
val. over 12 cts. (345 *f*)..... 35
All counting over 100 *and not over* 150 *threads.*
unbleached and uncolored.
val. not over 7½ cts. (346 *a*).
3 cts. per sq. yd.
val over 7½ cts. (346 *d*)..... 40
bleached.
val. not over 10 cts. (346 *b*).
4 cts. per sq. yd.
val. over 10 cts. (346 *e*)..... 40
dyed, colored, stained, painted, or printed.
val. not over 12½ cts. (346 *c*).
5 cts. per sq. yd.
val. over 12½ cts. (346 *f*)..... 40
All counting over 150 *and not over* 200 *threads.*
unbleached and uncolored.
val. not over 8 cts. (347 *a*).
3½ cts. per sq. yd.
val over 8 cts. (347 *d*)..... 45
bleached.
val. not over 10 cts. (347 *b*).
4½ cts. per sq. yd.

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* "The terms of the law imposing duty according to the count of threads, should be held to apply in all cases where such count can be ascertained by means of the 'glass' commonly used for such purposes, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser, according to the number of threads to the square inch." (January 8, 1866, B. L. Luddington, U. S. Appraiser, N. Y.)

And see, also, 2495, 3305, 3380 and 3697.

† Cotton-cloth with the weft-yarn bleached and warp unbleached was held to be dtbl. as *bleached* cloth (s. s., 7582).

Per ct.

val. over 10 cts. (347 *e*) 45

dyed, colored, stained, painted, or printed.

val. not over 12 cts. (347 *c*).

5½ cts. per sq. yd.

val. over 12 cts. (347 *f*)..... 45

All counting over 200 threads.

unbleached and uncolored.

val. not over 10 cts. per sq. yd. (348 *a*).....4½ cts. per sq. yd.

val over 10 cts. (348 *d*)..... 45

bleached.

val. not over 12 cts. per sq. yd. (348 *b*).....5½ cts per sq. yd.

val. over 12 cts. (348 *e*)..... 45

dyed, colored, stained, painted, or printed.

val. not over 15 cts. per sq. yd. (348 *c*).....6¾ cts. per sq. yd.

val. over 15 cts. (348 *f*)..... 45

All cotton cloths + +, the threads of which cannot be counted under a glass, or separated so as to be countable, are dutiable as mfs. of cotton.

+ + (355)..... 40

Per ct.

But all cotton cloths bleached, dyed, colored, stained, painted, or printed, containing an admixture of silk and + +, must pay (348 *g*).

10 cts. per sq. yd. and 35

See table, below.

cloths cut into strips for mf. of frillings, remain dtbl. as countable C. (s. s., 7325).

for hospital bandages, as countable C. (s. s., 9971).

cloth with narrow silk selvedge, held dtbl. as countable C. under former laws (s. s., 6120).

Colbert lace curtains (373 *a*, s. s., 9502)..... 60

collars. (See "Collars.")

colored curtain stuff, known as "Madras muslin," and loom-figured only, as countable C. (s. s., 6007, 8127)

colored tapestry borders with slight admixture of met. as countable C. (s. s., 6373).

cords (354 *a*).....35 cts. per lb.

but not less than..... 40

DUTY ON COUNTABLE COTTON CLOTHS.

Threads to Square Inch.		Unbleached and Uncolored.*				Bleached only.				Colored, etc. †			
		VALUE, PER SQ. YD.		DUTY.		VALUE, PER SQ. YD.		DUTY.		VALUE, PER SQ. YD.		DUTY.	
Over	Not Over	Not Over	Over	Squ're Yard.	Per Cent.	Not Over	Over	Squ're Yard.	Per Cent.	Not Over	Over	Squ're Yard.	Per Cent.
	50	Cts. 6½	Cts. 6½	Cts. 2	35	Cts. 9	Cts. 9	Cts. 2½	35	Cts. 12	Cts. 12	Cts. 4	35
50	100	6½	6½	2¼	35	9	9	3	35	12	12	4	35
100	150	7½	7½	3	40	10	10	4	40	12½	12½	5	40
150	200	8	8	3½	45	10	10	4½	45	12	12	5½	45
200	.....	10	10	4½	45	12	12	5½	45	15	15	6¾	45

But all cotton cloths bleached, dyed, colored, stained, painted, or printed, containing an admixture of silk and + +, must pay (348 *g*) 10 cts. per sq. yd. and 35 per ct. ad val.

* Including all not bleached, colored, dyed, painted, printed or stained.

† Including dyed, painted, printed, or stained.

C

Per ct.

Cotton cords, with tassels attached as trimmings (373 *a*)..... 60
corduroys. (See "Corduroys.")
corset lacings. (See "Corsets, etc.")
crochet cotton, on spools, as spool thread (s. s., 2540).
crochet edgings (373 *a*, s. s., 6443). ... 60
cross-bar muslins, as countable C. (s. s., 6349).
cuffs. (See "Cuffs.")
curtains, Madras and Crete, emb. (373 *a*, s. s., 6630)..... 60
damask in the piece or otherwise + + (355)..... 40
damask doilies, table-cloths, etc. (355, s. s., 8600, 8698)..... 40
denims, as other C. cloth.
doilies, as damask. (See above.)
drawers and shirts, knit or other.
val. not over $1.50 per doz., as follows, to wit:
if wholly of C. (352)..... 35
if part of linen (372)..... 55
if in part of veg. fiber other than C. or linen (349 *a*)..... 50
drawers and shirts, knit or other, of C. or other veg. fiber.
val. over $1.50 and not over $3 per doz. (353 *e*).....$1 per doz. and 35
val. over $3 and not over $5 per doz. (353 *f*).....$1.25 per doz. and 40
val. over $5 and not over $7 per doz. (353 *g*).....$1.50 per doz. and 40
val. over $7 per doz. (353 *h*) $2 per doz. and 40
drillings, as other C. cloth.
duck, as cotton cloth.
dust-proof cloth, C. and gelatine or like substance (355, s. s., 9708)..... 40
edgings (373 *a*) 60
Egyptian laces (373 *a*, s. s., 7330)..... 60
embossed, as C. cloth (s. s., 2598).
embroidered bibs (373, s. s., 10,485) .. 60
collars and cuffs (373 *b*, s. s., 6870).. 60
muslin caps (373 *a*, s. s., 7660)..... 60
underwear (373 *b*, s. s., 5986)..... 60
embroideries (373 *a*)..... 60

C

Per ct.

stitch-count basis, not conclusive of val. (s. s., 8927, 10,474).
embroidery canvas, as C. cloth (s. s., 6362).
endless C. blankets, pt. rubber, C. ch. v. (355, s. s., 8226)..... 40
fabrics emb. with wstd. (373 *b*, 398, s. s., 6309).....60 cts. per lb. and 60
open work with parallel rows of emb. in the centre (373*a*, s. s., 6360)... 60
"feather-stitch braids." (See "Braids.")
felled and crimped strips for mf. of ruchings and frillings (355, s. s., 7551)..... 40
flocks (549)..... .....Free.
or rags grd. to powder for mf. of billiard balls (355, s. s., 7447) 40
floss, as C. thread.
frillings, as trimmings (373 *a*, s. s., 7226)..... 60
beaded, C. ch. v. (373 *a*, s. s., 8799). 60
C. S. and met., C. ch. v. (373 *a*, s. s., 10,068)..... 60
fringes, as trimming. (373 *a*)..... 60
fuse for smokers' use (468 *a*, s. s., 1778)..... 70
galloons (354 *b*)..... 40
galloons and corset trimmings, emb, with silk, S. ch. v. (412, s. s.. 10,506)..... 50
genappins, as other C. cloth.
gimps (354 *b*)..... 40
ginghams, as other C. cloths.
gloves (349)..... 50
goring, elastic or not (354 *b*)..... 40
gray etamine, as C. cloth (s. s., 6371).
grenadines as C. cloth.
"hair-switches," so-called, glazed C. thread or of colored C., as C. thread under 342 (s. s., 1039, 2824).
Hamburg edgings (373 *a*)..... 60
net (355, s. s., 9184)..... 40
handkerchiefs, emb. or lace (373 *b*).... 60
hem-stitched (373 *a*, s. s., 10,236).... 60
in the piece, as C. cloth (s. s., 2477).*

* In s. s., 8606, the department in deciding that handkerchiefs *cut apart*, were not dtbl. as countable C. cloth; gave, as a reason, that "having been *separated* after weaving, they cannot be considered as cloth;" thus implying that without such separation they would have been so considered. Then paragraph 349 seems clearly to include only "handkerchiefs" completed and ready for use, whether hemmed or not hemmed. (See also s. s., 6267, 8713, 9655.)

Per ct.

Cotton handkerchiefs, other than above (349 *a*)..... 50
hat-bodies (355)..... 40
herring-bone trimming (373 *a*, s. s., 8664, 10,340)..... 60
Hollands, as C. cloth (s. s., 10,346).
hose, etc. (See below "stockings," etc.)
hosiery with silk clocks (inconsiderable) dtbl. as C. hosiery (s. s., 5833).
insertings (373 *a*)..... 60
Italians, silk striped (if bleached or colored) C. ch. v. (348 *g*, s. s., 7560)..... .....10 cts. per sq. yd. and 35
Japanese cloths as C. cloths.
jeans as other C. cloths.
laces (373 *a*)..... 60
lace fichus and collars (373 *a*, s. s., 5457)..... 60
lace shams and bed-sets (373 *a*, s. s., 6214)..... 60
lace window curtains (373 *a*)..... 60
lacings, boot-, shoe-, and corset- (354 *a*).....35 cts. per lb.
but not less than..... 40
Lambeth C. rope (355, s. s., 9187)..... 40
lappets, so-called, figured in the loom with colored yarn, dtbl. as colored C. cloth (s. s., 6456).
linings of knit woolen caps, not entitled to separate cls. (s. s., 5656).
loom-harness twine, as C. thread under 342 (s. s., 8945).
Madras muslins emb. in loom, dtbl. as C. cloth, and figures not to be counted (s. s., 8127).
mfs. + + (355)..... 40
mixed with or composed in part of other material, viz.:
cloth, bleached or colored contg. an admixture of silk. (See "Cotton cloths.")
other fabrics, cotton ch. val., not part W., wstd. or hair, at the highest rates of like fabrics wholly of cotton (775 *a*).

Per ct.

part W., wstd. or animal hair, as like goods wholly of those substances, respectively.
other than above, at the highest rates at which the component mat. of ch. v. is chargeable (775 *a*).
and downs, as quilts or other (443 *b*, s. s., 6203, 7749, 8784)..... 50
and jute tapestry goods, C. ch. v. (355, s. s., 6003)..... 40
lace and paper bouquet holders, C. ch. v. (373 *a*, s. s., 6673)..... 60
and linen laces (373, s. s., 7713)..... 60
and met. piano covers, C. ch. v. (215, s. s., 7249)..... 45
and metal woven fabrics, met. ch. v. (215, s. s., 7177, 8136)..... 45
and metal tarlatans, C. ch. v. (215, 776, s. s., 7471)..... 45
and paper packing material, C. ch. v. (355, s. s., 6367)..... 40
and silk hdkfs. hemmed, C. ch. v. (349, s. s., 7700)..... 50
same hem-stitched (373 *a*, s. s., 7700). 60
and silk selvedged colored cloth, as C. cloth (s. s., 6120).
and silk umbrella cloths* (414 *a*, s. s., 10,353)..... 50
scalloped edge bindings emb. with silk, S. ch. v. (412, s. s., 10,506)..... 50
silk and rubber webbing, S, ch. v. (412, s. s., 5940)..... 50
and tinsel braids for hats, etc. (215, s. s., 3897)..... 45
tapestry borders with slight admixture of metal, as C. cloth (s. s., 6373).
toilet or table mats, made of silk-faced velvet or plush, with cotton back or lining, and narrow wstd. fringe of trifling val., S. ch. v., dtbl. under 411, as silk velvet, etc. (s. s., 6169).
and wstd. umbrella cloths, dtbl. under 392 (s. s., 6951).
moleskins, as C. cloth (s. s., 7528).
molleton, in the piece, as C. cloth (s. s., 8942).

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* The Board of General Appraisers, in s. s., 10,353, held that "the word 'cloth' as used in the provisions of this (the cotton) schedule, is used in a popular and not in a commercial sense. It is a word of common parlance, and not one of any peculiar commercial signification. The courts have so held uniformly."

Per ct.

Cotton mosquito-net (355, s. s., 9184). 40
mulls, corded or plain as C. cloth (s. s., 6328).
muslin caps, emb. (373 *b*, s. s., 7660). 60
skirtings and lappets as C. cloth.
muslins, as C. cloth.
nainsooks and jaconets, as C. cloths (s. s., 6328).
neck-rufflings (373 *a*)..... 60
neckties and neckwear (349 *a*)..... 50
with rubber and met. attachments, C. ch. v. (349 *b*, s. s., 9273).
50 cts. per lb. and 50
Nottingham fabrics. (See "Nottingham.")
pantaloon stuffs, and like goods as C. cloth.
patterns of paper muslin (355, s. s., 4071)..... 40
Pekin velours, as C. velvets (s. s.. 7798).
pile fabrics, including plushes, velvets, velveteens, corduroys, and all other, of C. or other vegetable fiber.
not bleached nor colored (350 *a*).
10 cts. per sq. yd. and 20
bleached (350 *b*),
12 cts. per sq. yd. and 20
dyed, colored, stained, painted, or printed (350 *c*).
14 cts. per sq. yd. and 20
but *none of these to pay less* (350 *d*).
than..... 40
piques, as cotton cloth (s. s., 3697).
plush. (See above "pile fabrics.")
poplins, as cotton cloth.
rags, for paper stock (670).....Free.
revere stripes, as C. cloth (s. s., 6360).
ribbon bruges (355, s. s., 7363)..... 40
ribbons for hat-bands and bindings as trimmings (373 *a*, s. s., 4573)..... 60
robes, so-called, but not made up, parts of cl. separately (s. s., 7711).
ruchings (373 *a*)..... 60
satines, as C. cloths (s. s., 6328).
scoured cambrics, as unbleached C. cloth (s. s., 8988).
seed (699).....Free.
oil, per gal. of 7½ lbs. (39).
10 cts. per gal.

Per ct.

shirts, knit or other, *val. not over* $1.50 *per doz.* if wholly of C. (352)..... 35
if part of linen (372 *c*)..... 55
if in part of veg. fiber other than linen (349 *a*)..... 50
val. over $1.50 *per doz.* if part linen (372 *c*)..... 55
if wholly of C. or of C. and other veg. fiber (exc. linen) as follows, viz. :
val. over $1.50 and not over $3 per doz. (353 *e*).$1 per doz. and 35
val. over $3 and not over $5 (353 *f*).....$1.25 per doz. and 40
val. over $5 and not over $7 (353 *g*).....$1.50 per doz. and 40
val. over $7 (353 *h*)..$2 per doz. and 40
shoe lacings (354 *a*).....35 cts. per lb.
but not less (354 *c*) than..... 40
skirting hemmed along full length of one side of piece, as C. cloth (s. s., 8297).
slippers emb. with wstd. (398, s. s., 4164).....60 cts. per lb. and 60
spool-thread, when on spools containing *not* ever 100 yds. each (343 *a*).
7 cts. per doz. spools.
the same when on spools containing over 100 yds., is subject for every 100 yds., or fraction thereof, in excess of 100 yds., to an additional duty (343 *b*) of..7 cts. per doz. spools.
stockings, hose, and half-hose of C. or other veg. fiber made on knitting machines or frames and + + (352).. 35
same, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, *finished or unfinished*, including such as are commercially known as seamless stockings, hose or half-hose, (s. s., 5961, 6248).
val. not over 60 cts. per doz. pairs (353 *a*)...20 cts. per doz. pairs and 20
val. over 60 cts. and not over $2 (353 *b*)...50 cts. per doz. pairs and 30
val. over $2 and not over $4 (353 *c*).
75 cts. per doz. pairs and 40
val. over $4 (353 *d*).
$1 per doz. pairs and 40

C

Per ct.

Cotton strips, felled and crimped for ruchings and frillings (355, s. s., 7551)... 40
suspenders, elastic or not (354 *b*)..... 40
Swiss-muslins, dotted or figured, or plain, as countable cotton cloths.
tamboured articles (373 *a*)..... 60
tapes, plain or with trade-marks woven in (355, s. s., 6710)..... 40
tarlatans, true, netted, or meshed (373 *a*)..... 60
same, so-called, plain woven or the ordinary mosquito-netting, as countable cotton cloth (s. s., 6360, 9322).
terry cloth (355, s. s., 8712)..... 40
thread on spools. (See above "Spool thread.")
thread,* yarn, warps, or warp-yarn, *all*, in whatever form, except spool thread, to wit:
val. not over 25 cts. per lb. (342 *a*). 10 cts. per lb.
over 25 and not over 40 cts. (342 *b*).....18 cts. per lb.
over 40 and not over 50 cts. (342 *c*).....23 cts. per lb.
over 50 and not over 60 cts. (342 *d*).....28 cts. per lb.
over 60 and not over 70 cts. (342 *e*).....33 cts. per lb.
over 70 and not over 80 cts. (342 *f*)..... .....38 cts. per lb.
over 80 cts. and not over $1 (342 *g*)..... .48 cts. per lb.
over $1 (342 *h*)..... 50
tidies, Nottingham (373 *a*, s. s., 9184). 60
tie buckles second-hand, but fit for use as (215, s. s., 9936)..... 45
ties, iron or steel. (See those titles.)
ties, iron, domestic, retd. as "scrap," not free under 493 *a* (s. s., 7731).
towelling or towels, damask (355)..... 40
in the piece, if not damask, as C. cloth (s. s., 2291, 4035).

C

Per ct.

tracing cloth (355, s. s., 5830)..... 40
travelling rolls or tourists' cases, of C., lr. or oil cloth, and insignificant part of wstd., C. ch. v. (355, s. s., 7332)..... 40
trimmings or edgings known as "crochet-edgings" (373 *a*, s. s., 6443)..... 60
chenille ch. v. (351)..... 60
other than above (373)..... 60
tuckings (373 *a*)..... 60
Turkish towels, separate or in pairs 355, s. s., 8283)..... 40
twills, as other C. cloths.
underwear emb. by hand (373 *b*, s. s., 5986)..... 60
velvet or plush bindings or trimmings (373 *a*)..... 60
ribbons (373 *a*)..... 60
patterns and uppers for slippers, emb. with silk, S. ch. v. (413 *a*, August 24, 1857, N. Y.)..... 60
velvets and velveteens. (See above "Cotton pile fabrics.")
emb. with wstd. (398). 60 cts. per lb. and 60
vestings, as C. cloth.
warps or warp-yarn. (See above "Cotton thread.")
waste (549).....Free.
wearing apparel. (See "Clothing.")
webbing (354 *b*)..... 40
with weft yarn only bleached, dtbl. as bleached C. cloth (s. s., 7582).
yarns. (See above "Cotton threads," etc.)
Couhage. (See "Cowhage.")
Coumarine (773 *b*, s. s., 4288)..... 20
Countable cottons and embroideries, separated for addl. duty for undv. (s. s., 6527).
Countable cottons, application of provisions for (s. s., 3380).

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* Upon investigation it is found that the weight of cotton-thread varies from one to one and a half per cent., according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per cent. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice (s. s., 2590).

Per ct.

Counters, according to material.

Counting-house boxes, of plain paper (425)..... 25

same of surface-coated paper (420 *a*)... 35

Country produce, duties on small importations, how collected (s. s., 7947).

Court plaster (75 *a*)..... 25

Cover glasses for microscopes, sp. imp. for schools, etc. (677, s. s., 9736)...Free.

Coverings of mdse., all kinds of, or other articles used for holding impt. mdse. (*dtbl. or free*) IF UNUSUAL, or of a form designed for use otherwise than in the bona fide transportation of the mdse. to the U. S., are subject (*in addition* to the duty on their contents) to the same rates as if impt. separately (845 *f*).

The same, including cartons, cases, crates, boxes, sacks, and all others of any kind, together with *all other* costs, charges and expenses, incident to placing the mdse. in condition, packed ready for shipment to the U. S. if the said coverings or articles holding such mdse. *are the usual ones*, and their contents subject to a duty according to value, are to be estimated, and their value added to that of their contents, to make up the dtbl. value of the latter (845 *a* to *e*).

But when such contents are subject to specific duty *alone*, or are free, such *usual* coverings or articles holding the same, and + +, are Free.

bags, barrels casks, etc., of Am. mf. (See "American mfs.," and "Articles.")

Of the great number of rulings as to coverings and charges made under the provisions of sec. 7, of the tariff act of 1883 (Pt. I., 847–8), comparatively few are applicable under the acts of 1890. The following list embraces most of those, which seem to be of value *now*. The references are to "s. s." numbers.

Per ct.

Those marked with a * were adjudged unusual or fit for other uses.

Contents.	Coverings.	Rulings.	S. S. Nos.
Am. Salmon, Exp. & ret'd,	Tin cans,	Dtbl.	8410
Bottles,	Key stoppers,	.....	9260
Bottles empty,	Wood cases,*	Dtbl.	9480
Canes, spiral,	Met. cases,	Dtbl.	8394
Canary seed,	Wine casks,	Dtbl.	7786
Cement,	Barrels,*	Free.	5997
"	Iron casks,	Free.	7829
Champagne,	Picnic baskets*	Dtbl.	9914
Cigars,	Fancy boxes,* fit only for,	Free.	8686
Clothing,	Hampers,*	Dtbl.	10047
Confectionery,	Baskets,*	Dtbl.	8907
Emb. Thread,	Show cases,*	Dtbl.	8906
Fish, frozen,	Boxes, cr.,	Free.	9814
Free Goods,	Unusual,	Rule.	7781
Frillings,	Boxes pt. S.,*	Dtbl.	8875
Gas-water,	Barrels,*	Dtbl.	10072
General,	.....	.....	7387, 7408, 7422
"	Not specifed,	Attorney General.	6121, 7766
"	Coverings and fittings,	When dutiable.	5922
Hats and Epaulets,	Tin cases,*	Dtbl.	10093
Hops,	Iron drums,	Free.	8264
Matches,	Paper,* with friction covers	Dtbl.	8350
"	Tin boxes,*	Free,	8350
Math. Insts.,	Lr. cases,*	Dtbl.	8388
Meat Ext.,	Earthen jars,*	Dtbl.	7556
Mustard,	Fancy jars,*	Dtbl.	9286
Needles,	Fancy cases,*	Dtbl.	9695
Olive Oil,	Bottles, e. w. & stone,	Free.	8263
Opera Glasses,	Cases,	Dtbl.	7644
Pease, etc.,	Cans & chgs.,	When dutiable.	10058
Razors,	Cases,*	Dtbl.	7716
Separate entries.	Covers,	Cl. of.	7592
Sugar wrecked	Bags, empty,	Dtbl.	8279
Taggers' iron,	Tin cases,	Free.	7463
Tea,	Pots,*	Dtbl.	8893
"	Fancy boxes,*	Dtbl.	8104
Wine Bottles,	Straw,*	Dtbl.	8960
Wood Ashes,	Bags and bbls.,	Free.	9788

Coverings, cost of must be stated in invoice or entry (s. s., 8146).

non-dtbl. must be specified in invoice or entry (s. s., 7944).

were not dtbl. as independent commodities in any case under the act of 1883 (s. s., 8146).

Covers, button-. (See "Button cloths," etc.)

crochet-, of S. for buttons and trimmings (414, s. s., 9726)..... 50

in book form, contg. samples of textile fabrics, dtbl. (s. s., 3781).

made of portions of carpeting, wholly or ptly. of W. and + + are dtbl. at same rates as like carpetings (408).

Per ct.

piano and table, jute and cotton heavily and expensively emb. with metal (215, s. s., 9253)..... 45
silk embossed, for parchment rolls of Old Testament, sp. impt. for church, as regalia under 692 (s. s., 6855). Free.
stand and table, jute, met., etc., jute ch. v., as mfs. of jute + + under 374 (s. s., 6660).
table, of cotton chenille, or if the same ch. v. (351)..... 60
Cowhage, couhage or cowitch down, cr. drug (560).....Free.
Cow hair. (See "Hair.")
fabrics, as like mfs. of W.
"Cowhides," or cowhide whips (773 *b*). 20
Cow-, or kine-pox (747).....Free.
Cowrie gum, cr. (560).....Free.
not cr. (24.)..... 10
Cowry shells, unmfd. (701).....Free.
Cows, *not* free as household effects under 516 (s. s., 8321).
Cracked-rock plaster (773 *b*, s. s., 2573). 20
Crackers, fire, of all kinds (438). 8 cts. per lb.
No tare or damage allowed.
flour (773 *b*)..... 20
Crank pins and shafts. (See "Steel.")
Cranks, mill, wrought-iron (153). $1\frac{8}{10}$ cts. per lb.
Crank shafts of iron, not cl. as steel shafts, but dtbl. under 215 (s. s., 8266)..... 45
Crapes, Albert (414 *a*, s. s., 3630)..... 50
silk and cotton, C. ch. v. (355) 40
silk, or S. ch. v. + + (414 *a*) 50
Victoria (355, s. s., 3630)..... 40
Crash, cotton as C. cloth.
linen (371)..... 50
Crates contg. e. w., rates of duty on (s. s., 10,142).
Cravats, as wearing apparel.
Crayon pencils, so-called, being wood pencils, filled with chalk or other like materials (466, s. s., 4265). 50 cts. per gross and 30

Per ct.

portraits (465, 774 *a*, s, s., 3825)..... 15
Crayons (61 *a*)..... 25
(*See definition*, s. s., 4265).
lithographic (61 *a*, s. s., 9738)..... 25
Cream (773 *a*, s. s., 8404) 10
conserve, Loeflund's (75 *a*, s. s., 9049). 25
nuts (584).....Free.
pink, ptly. refd. argal (91, s. s., 3214). 4 cts. per lb.
tartar* and patent tartar (90). 6 cts. per lb.
Cremnitz or Kremnitz white, as dry white lead (67).....3 cts. per lb.
Creolen (76, s. s., 9408)..... 25
Creosote (76, s. s., 9276)..... 25
Crepe de chene (414)..... 50
diamond hat trimmings, so-called, met. and C., met. ch. v. (215, s. s., 6910).. 45
Cresylic acid (473, s. s., 3980).....Free.
Crete curtains, emb. (355, s. s., 6630)... 40
Cretonnes, as C. cloth.
Cricket-sashes, of knit W. dtbl. under 392 (s. s., 5949).
Crimes, false assumption of official authority (Pt. I., 1354).
Criminals, instruments for measuring ("anthropometric") are dtbl. (s. s., 8465).
Crinoline cloth (448)....8 cts. per sq. yd.
wire, including strip-steel, known as (148 *e*, s. s., 1007).....5 cts. per lb.
Crochet cotton, on spools, as spool thread (343, s. s., 2540).
needles, metal (178)..... 35
same for emb. machines (178, s. s., 3434)..... 35
other than met. according to material.
Crocidolite, articles of, not set, but mfd. ready for use (773 *b*, s. s., 8451)..... 20
Crockeryware. (See "Earthenware.")
Crocus (61, s. s., 6658)..... 25
Crocus colcottra, as colcothar.
martis, or oxide of iron (61, s. s., 9265)..... 25
Croise' or shooda, as W. dress goods, under 394–5 (s. s., 8679).

* "Any article which is in fact and substantially cream of tartar, and is used without further process of refinement for purposes for which cream of tartar is used, should be classified as cream of tartar, whether known by that name in commerce or by other designations, such as 'pink cream,'" etc. (s. s., 1551).

Per ct.

Crop-ends of charcoal bar iron, cut off in the mf. thereof (136 *e*, s. s., 8701). $22 per ton.
of steel rails. (See "Steel.")
Crosses and stoles, emb. S. and met. emb. S. ch. v. (413 *a*, s. s., 2851)... 60
Croton bark and seed, cr. (560).....Free.
not cr. (24)..... 10
oil (40).....30 cts. per lb.
Crowns, theatrical, as jewelry (452, s. s., 9027)..... 50
Crown thin glass, unpolished, irregular pieces of (108, s. s., 10,106)..... 60
Crucible steel rope rods, as steel + + under 146 (s. s., 6356).
Crucibles, black lead (773 *b*)..... 20
clay for. (See "Clay.")
earthen, or fire-clay or sand, not decorated (99, s. s., 3845)..... 25
same, if decorated, as other e. w.
white clay not decorated (100 *b*, s. s., 8642)..... 55
Crumb cloths or Weardale carpets. (See "Carpets.")
scrapers, metal (215, s. s., 7921)..... 45
Crushed oil cake (660, s. s., 6391, 6445). Free.
Cryolite or kryolith (550).....Free.
Crystallized violets and rose leaves, as confectionery (239, s. s., 9268)..... 50
Crystals, alum (9).....$\frac{6}{10}$ of 1 ct. per lb.
brown (18, s. s., 1035)..... 35
cobalt (202 *a*, s. s., 2945, 3168) 20
glass for watches (211)..... 25
glass, other (108)..... 60
lees (91, s. s., 2489).....4 cts. per lb.
soda (83).....$\frac{1}{4}$ of 1 ct. per lb.
tin (76)..... 25
watch, *all* (211, s. s., 2807)..... 25
yellow, so-styled, mfd. from naphthaline, as aniline dyes (18, s. s., 523). 35
Crystal weights, sp. impt. for schools, etc. (677, s. s., 7498).....Free.
Cuban customs regs. (See s. s., 4992).
Cubebs, cr. (560).....Free.
not cr. (24)..... 10
Cubic niter, or nitrate of soda (709)..Free.
Cucumbers, in natural state (288)..... 25
in salt or brine (287, s. s., 1818)..... 45
Cudbear (551).....Free.
ext. of (26 *a*).....$\frac{7}{8}$ of 1 ct. per lb.

C

Per ct.

"substitute," so-called, being aniline residuum (773 *b*, s. s., 3721)..... 20
Cuff buttons. (See "Buttons.")
Cuffs, wholly of C. not emb. or lace (372 *a* and 373 *b*). 15 cts. per doz. pcs. and 35
linen or pt. linen not emb. or lace (372 *b*, and 373 *b*). 30 cts. per doz. pcs. and 40
all the above if emb. or wholly or in part of lace (373 *a* and *b*)..... 60
silk (413 *a*)..... 60
Culm or slack coal. (See "Coal.")
rule as to screens for (s. s., 3952).
Cultrop or calthrop nuts (309, s. s., 8525). $1\frac{1}{2}$ cts. per lb.
Cummin seed, cr. (699)..... .....Free.
not cr. (24)..... 10
Cupboard turns, according to material.
Curb-chains. (See "Chains.")
"Curios." (See "Japanese cloisonné vases.")
Curlers, kid hair-, of iron wire, jute and lr., iron ch. v. (215, s. s., 6432)..... 45
Curling stones or quoits (552).. .....Free.
handles for (552).....Free.
brass (552, s. s., 7212) .....Free.
Curls, of human hair (461)..... 35
Currants, Zante or other (578).....Free.
Currency, foreign values must be expressed in, in invoices (s. s., 7579).
local, of Japan, yen and Mexican dollar (s. s., 8450).
of invoices, how consular certificates construed (s. s., 8019).
of Manilla, val. of dollar (s. s., 9401).
U. S. legal tender, quality of (s. s., 3736).
what required in invoices (s. s., 8243).
Curriers' knives, mfs. of steel (215, March 30, 1865, Boston)..... 45
Curry and curry powder (553).....Free.
Curry combs (215, s. s., 6337)..... 45
Curtain rollers, sticks for (225, 774, s. s., 7378)..... 10
stuff, Madras muslin, as C. cloth (s. s., 6007).
Curtains, Colbert lace, of C. (373 *a*, s. s., 9502)..... 60
cotton chenille (351)..... 60

Per ct.

Madras and Crete. (See "Cotton curtains.")
window or other, made wholly or ptly. of lace of vegetable fibers (373)..... 60
other, according to material.
Cushions, according to material.
Customs adm. act, instructions for proceedings under (s. s., 10,118).
Cutch (554).....Free.
Cutlasses as swords (166) 35
Cutlery,* all + + (215)..... 45
Cutting of W. cloths, a dtbl. charge (s. s., 10,481).
Cuttings, of fur on the skin. (See "Furs.")
of India rubber, as waste + + (472).. 10
of tinned sheet-iron (215, s. s., 8780).. 45
Cuttle fish bone (555).....Free.
Cyanite or kyanite (625).....Free.
Cylinder glass unpolished, with uneven surface, dtbl. under 112 (s. s., 6404).
Cylinders, phonograph, by mail (s. s., 10,105).....Free.
steel, for use in building international tunnels dtbl. (s. s., 9957).
Cymbals, met. (215)..... 45

D

Daggers (215)..... 45
Daguerreotype plates, met. (215) 45
Dahlia roots (282, s. s., 9945)..... 20
Dairy products, provisions for (266–269).
"Daisies," so-called, † being ims. of the flower, in S. and C., S. ch. v., and used as ornaments on tidies, etc. (414, s. s., 7496)..... 50

Per ct.

Damage by casualty while mdse. in w. h., etc. (See Pt. I., 1009). ‡
on voyage of impt. allowances for abolished (849).
Damaged mdse., statutory provisions as to, general (849, s. s., 10,356). ⁂
special as to fire crackers (438).
as to iron and steel and mfs. of (149).
as to liquors (336 *f*).
Damask, C. in the piece *or otherwise* (355, s. s., 8600) 40
linen (371 *a*)..... 50
but until Jan. 1, 1894, all counting over 100 threads to sq. inch pay (371 *b*)..... 35
silk (414)..... 50
Dammar gum, or dammarine, cr. (560). Free.
not cr. (24)..... 10
Dandelion root or taraxacum, prep. (321). 1½ cts. per lb.
roots, raw, dried or undried, but unground (556).....Free.
Dantzig spruce beer or malt ext., as beer, under 337 (s. s., 5372).
(Perhaps under the present law the cl. should be under 338 as malt ext., but the duty is the same on both).
damaged, not subject to provisions of 961, Pt. I., for damaged drugs (s. s., 5583).
Darning needles (656).....Free.
Date of impts. of mdse. for im. tr. (See s. s., 5633, 10,145).
Dates (579).....Free.

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* Excepting as to the articles enumerated in paragraphs 165, 166 and 167, cutlery is not specifically provided for in the present tariff act, as it was in the former laws.

† Are they not artfl. flowers, dtbl. under 443 *b*?

‡ The following decisions are referred to, viz.: Injury by a burglar not a casualty (s. s., 8539); damage for injury to bottled spirits by fire allowed (s. s., 5837); heating of fish except by actual fire, no damage allowed (s. s., 8296); allowance on goods going under im. tr. bond (s. s., 5911); rain not a casualty within the meaning of the law (s. s., 8472); dampness, goods injured by in w. h. not a casualty under the law (s. s., 7835); but freezing *is* (s. s., 7968). See also s. s., 10,167, 10,172, 10,195, 10,214.

⁂ Reference to the following rulings under the late laws may be useful in investigations under the present act: No allowance on mdse. not in custody of government (s. s., 7312); damage allowance, prerequisites of (s. s., 6869) damaged drugs, disposal of (s. s., 7799); no allowance on for dampness of cigars (s. s., 8650); goods which had become *entirely* worthless on voyage not considered an importation (s. s., 9719); examination for damage must be made by officers at port of arrival (s. s., 8475). See also s. s., 9845 and 10,415.

Per ct.

Dead oil* (76)..... 25
Deals. (See "Lumber" or "Wood.")
Debenture certificates, when recd. for duties (s. s., 6072).
Decalcomaine pictures, lithographic (420 *b*, s. s., 3822)..... 35
Decanters. (See "Glass.")
Decisions of Dept., application to prior impts. (s. s., 9562).
not to apply to consumption entries liquidated at lower rates, etc. (s. s., 8115).
parties not entitled to notice of (s. s., 7469).
Deck beams, iron or steel (137).
$\frac{9}{10}$ of 1 ct. per lb.
Declarations, on entries under act of June 10, 1890 (s. s., 10,118).
acknowledgements of (s. s., 10,175).
customs notaries at one port cannot attest declarations for use at another (s. s., 10,151).
Decoctions of dye woods + + (26).
$\frac{7}{8}$ of 1 ct. per lb.
Decorative material, of glue, paper, etc. (773 *b*, s. s., 7948)..... 20
Deer carcasses (773 *a*, s. s., 2325)..... 10
horns, cut into lengths for knife handles, etc. (611, s. s., 4689, 9993).....Free.
for Chinese medicine (611, s. s., 9292).....Free.
imitation, called "patent stag horns" (460, s. s., 9993)..... 30
living (251)..... 20
skins dressed and finished (456 *a*)..... 20
raw or uncured (605).....Free.
tanned, as leather (456 *a*)..... 20
Deficiencies in weight, etc., rule as to (s. s., 8440).
Definition of port and date of arrival (s. s., 9041).
DeGras, or brown wool grease (316 *b*).
$\frac{1}{2}$ ct. per lb.
Delivery of examined packages s. s., 7047).
Demijohns, plain (103 *a*).....1 ct. per lb.
but not less (104 *c*) than..... 40
filled + +, addl. duty under 104.

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Denims, as C. cloths.
Dentelles of S. and W. as dress goods under 394–5 (s. s. 8387).
Dentifrices (77)..... 50
Deputy collector's powers under sec. 5, of the act of June 10, 1890 (s. s., 10,121).
Derelict goods. (See s. s., 6989, 8105, 9598).
Designs, sp. impt. for soldiers' and sailors monument by a State (759 *b*, s. s., 8540).....Free.
Desiccated and compressed vegetables, shredded or other (287, s. s., 8274)... 45
apples (298).....2 cts. per lb.
cocoa nut (773 *b*, s. s., 6483)..... 20
Dextrine (324).....1½ cts. per lb.
Diagonals, cloths kn. as, of W., dtbl. as W. cloths under 392 (s. s., 3097).
dress goods, dtbl. under 394–5 (s. s., 3097).
Dials, chronometer, box or ship's (210).. 10
clock, metal (215)..... 45
steel or iron sheets enameled or glazed with one color (171)..... 45
same with more than one color or ornamented (172)..... 50
porcelain (100 *a*)..... 60
sun, according to material.
watch, of whatever mat. (211)..... 25
other + +, according to material.
Diamond dust or bort (557).....Free.
jewels, for use in mf. of watches (557). Free.
pointed pencils for drawing on glass (454 *b*, s. s., 5521)..... 25
powder for the hair (77, s. s., 6113).... 50
Diamonds, cut but not set, including designers', *but not* engravers' and glaziers' (454 *a*)..... 10
engravers' and glaziers', cut but *not* set (557).....Free.
the same and designers' set (454 *b*) †... 25
rough or uncut (557).....Free.
set as jewelry or used as jewelry (452). 50
set, other than above, or + + (454 *b*). 25
ims. of, of glass or paste, not set, and not over 1 inch in size (454 *c*)..... 10
same, set as jewelry (452)..... 50

* See note to "Coal-tar products."
† See also s. s., 6907, 7241 and 9026.

Per ct.

Diapers, cotton, as C. cloth.
linen, as mfs. of flax or hemp, + + under 371.
Dice, of whatever material (435)..... 50
Die blanks or blocks. (See "Steel.")
Dies, steel embossing (215, s. s., 3254, 9889)..... 45
Dimethyl aniline (76, s. s. 10,249)..... 25
Dimities, cotton, as C. cloth.
Dirks (215)..... 45
Disbarment of customs' brokers (s. s., 8261).
Discounts, effect of disallowance of, as to re-appraisements (s. s., 9729).
how deducted from invoice values (s. s., 9929).
not in invoice, not allowed on entry (s. s., 10,031).
on invoice val. not claimed in entry cannot be allowed (s. s., 7812).
on net charges not allowed (s. s., 10,019).
Discriminating duties on impts. from beyond the Cape of Good Hope, repealed (Pt. I., 1339).
on impts. by certain foreign vessels, in addition to the ordinary rates (788). 10
on impts. in Spanish vessels, suspended (s. s., 7834).
Dishes, cast-iron (161).....$1\frac{2}{10}$ cts. per lb.
chafing, copper (215)..... 45
earthen, as earthen-ware.
glass, as glassware.
metal hollow-ware, coated, glazed, or tinned (163).....3 cts. per lb.
other metal (215)..... 45
Disinfecting powder, comp. of ten or more substances, with carbolic or cresylic acid as the disinfecting agent (773*b*, s. s., 7200)..... 20
Disinfection of rags (s. s., 6760, 6764).
Disks or discs, corundum, pt. steel (215, s. s., 8332)..... 45
glass, colored, kn. as "bull's eyes" (108, s. s., 9385)..... 60
cut or ground (108)..... 60

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for clocks (108, s. s., 7392)..... 60
or plates of glass, rough cut or unwrought for use in mf. of optical instruments, spectacles, and eye-glasses,* and fit only for such use (591).....Free.
Provided, that such disks of over 8 inches diameter may be polished sufficiently to show the character of the glass (591).
or circles of glass for microscopic slides (108, s. s., 9618)..... 60
of unpolished glass, for use as lenses for spectacles, etc. (122 *c*, s. s., 9618, 9711)..... 45
of unsilvered polished plate glass, cut with beveled edges (106, s. s., 8216). 60
Distilled oils + + (76)..... 25
spirits, compounds or preps. + +, of which dist. spts. are ch. v. (331). $2.50 per pf. gal.
domestic, expt. with intention to reimpt. not entitled to entry under 793 *a*. (For disposition of, see s. s., 6856, 6885–6, 6892.)
+ + (329).....$2.50 per pf. gal. (But see "Liquors.")
permits for withdrawal for government use discontinued (s. s., 10,311).
verdigris, acetate of copper, which see.
vinegar, as acetic acid. (See "Acids.")
Dividers, according to material.
Divi-divi (558).....Free.
Divisions in entry of invoices, leaving part unclaimed, not allowed (s. s., 7552, 7584).
Dock, when mdse. may remain on under art. 783 of regs. (s. s., 9732).
Documents of frn. govts. sent for presentation to institutions here (s. s., 6278).....Free.
official, application for copies (s. s., 8306).
Doecker portable hospital hut, not free as sample for exhibition (s. s., 7379).

* Department decision of Jan. 8, 1883 (s. s., 5522), ruled that "glass blown in cylinder shape, then cut in strips of two feet in length by 1½ inches in width, intended to be used in the manufacture of spectacles," could not be classified under the provision for "glass plates or disks, unwrought for optical instruments," and that "spectacles are not optical instruments within the meaning of the provision cited."

D **D**

	Per ct.
Dog biscuit (773 *b*, s. s., 7304).....	20
chains, iron or steel, as chains under 164.	
collars part metal (215, s. s., 7175).....	45
leaders, lr. and met. (215, s. s., 8515).	45
Dog fish oil impt. by Indians under 674 (s. s., 8529).....Free.	
Dogs, living + + (251).....	20
Dog, taken abroad and returned as a companion of owner, not mdse. not dtbl. (s. s., 7927).	
Doilies, cotton damask (355, s. s., 6298).	40
linen, as mfs. of flax or hemp + + under 371.	
Doll coaches, willow bodies for (459 *c*, s. s., 9234).....	40
Dolls* and doll-heads, all kinds, including accompanying wardrobes of (436).....	35
in cases, with necessary wardrobes, invoiced together (436, s. s., 3871). ...	35
large mechanical (436, s. s., 9888).....	35
paper costumes for, as toys + + (436, s. s., 7450).....	35
so-called, which were "jumping-jacks" and caricatures, ptly. of wstd. as toys under 436 (s. s., 1725).	
wardrobes for, such as miniature fans, brushes, jewelry, etc., impt. separately from dolls, dtbl. as toys, according to material (436, s. s., 569, 5967).	
whistling and bathing, of rubber (436, s. s., 5059, 5196).....	35
Dolmans, for ladies and children, wholly or ptly. of W., wstd. or hair (397).	
49½ cts. per lb. and	60
other than above, according to material.	
Domestic products, expt. and retd. (See "American" and "Reimportations.")	
spirits, medicines, etc., mfd. wholly or in part of, for expt. (See 781).	
Dometts, as flannels.	
Dominoes, according to material (s. s., 8533).	

	Per ct.
if toys + + (436).....	35
Donna Maria, silk veil goods (414).....	50
Down, cowhage, or cowitch, cr. (560).	
Free.	
not cr. (24).....	10
quilts and other mfs. of (443 *b*)	50
Downs, for beds (567).....Free.	
other crude (443 *a*).....	10
when dressed, colored or mfd. (443 *b*).	50
Dragon's blood (559).....Free.	
Drag saws. (See "Saws" or "Steel mfs.")	
Drain pipe (99, s. s., 8794).....	25
Draughts, of whatever material (435)....	50
Drawback on mdse. expt. in condition as impt. (See Pt. I., 1003–5, 1034 to 1076, and Tr. Circular of Nov. 15, 1890, pp. 1 to 7).	
on articles mfd. or produced in U. S. wholly or in part from impt. materials (796, and see above-named circular, pp. 7 to 26).	
amendment of art. 976 of regs. (s. s., 9145).	
for decisions under the above laws see list of, following the end of this schedule.	
Drawback on exports of mfs. of imported tin plate. (See "Tin plate.")	
reimportation of articles upon which drawback has been allowed prohibited, except on payment of duty equal thereto (493 *f*).	
Drawers, cotton. (See "Cotton.")	
linen + + (372).....	55
silk (413 *a*).....	60
vegetable fibers + +. (See "Cotton.")	
wholly or ptly. of W., wstd. or animal hair, if knit fabrics, or fabrics made on knitting machines or frames, dtbl. under 392 (s. s., 10,736),	
same other than above (396).	
49½ cts. per lb. and	60
Drawing compasses, of metal, small, with pencil at one point (215, s. s., 7276).	45
instruments (215, s. s., 10,486).....	45

* Small china figures in recumbent positions; also oscillating figures representing Chinese mandarins, held to be toys, and not dolls (s. s., 4384, 4988). Under these rulings the former would now be subject to duty at 60 per cent. under par. 100.

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knives (215, Boston, March 30, 1865)..... 45
paper (422)..... 25
pastel-paper as (422, s. s., 9921)..... 25
pencils (466).....50 cts. per gross and 30
plate blanks, forged only (139, s. s., 9028).....$2\frac{3}{10}$ cts. per lb.
but not less (139 *b*) than..... 45
Drawings, pen or pencil (773 *b*)..... 20
sp. impt. (See "Schools" or "Societies.")
Draw knobs or handles, according to material.
Dredge, Canadian, dtbl. (s. s., 9299).
of domestic mf. expt. and used in frn. waters, and retd. (493 *a*, s. s., 9258).....Free.
same if repaired abroad, dtbl, (s. s., 9341).
Dresses, so-called "C. robes," not made up, parts of cl. separately (s. s., 7711).
Dress goods, women's and children's, and coat linings, Italian cloths, and like goods, wholly or ptly. of W., wstd. or animal hair, to wit:
if warp *wholly* of C. or other veg. fiber.
val. not over 15 cts. per sq. yd. (394 *a*).....7 cts per sq. yd. and 40
val. over 15 cts (394 *b*).
8 cts. per sq. yd. and 50
all other than the above + + (395 *a*)...12 cts. per sq. yd. and 50
But any of the above weighing over 4 oz. per sq. yd. (394 *c*, 395 *b*).
must pay 44 cts. per lb. and 50
cost of rolling an element of dtbl. val. (s. s., 6542).
under official rulings the following goods are cl. as dress goods under 395.
cashmeres contg. a few threads of C. (s. s., 8624).
croisé or shooda, W. (s. s., 8679).
dentelles, S. and W. (s. s., 8387).
"gloria cloth," wstd. and S. (s. s., 8050).
lace, all wool, "dress goods," under s. s., 7621, seem now classifiable under 398 as W. laces at
60 cts. per lb. and 60
mousseline de laine (s. s., 7331).
"Thibet cloakings," pt. wstd. (s. s., 9266).
woolen with slight admixtures of S. (s. s., 9678, 10,326).
W. or wstd. and S. (s. s., 7037, 8387).
W. and S. cloakings, *not* cl. as, but held to be dtbl. under 392 (s. s., 9692).
Dressed and finished birds for millinery ornaments (443 *b*)..... 50
feathers and downs (443 *b*)..... 50
furs, what constitutes (s. s., 9731).
leather and skins. (See "Leather.")
line, hackled flax known as (358).
3 cts per lb.
marble. (See "Marble.")
poultry (315)..... .....5 cts. per lb.
stone. (See "Stone.")
Dressing of leather, oils and grease for (599)..... .....Free.
Dressings, hair and other toilet (77)..... 50
Dress ornaments, glass beads, S. and met., beads ch. v. (108, Jan. 30, 1865, N. Y.)..... 60
silk and wood, S. ch. v. (412)..... 50
S. ch. v. except W., wstd., or hair (412)..... 50
wooden molds or cones for (230, Oct. 18, 1864 Boston)..... 35
patterns of W. emb. (398, s. s., 9913).
60 cts. per lb. and 60
other emb. according to mat. of ch. v.
or robes of W. plain and fancy mat. put together in quantity for a dress, not made up, as mf. of W. under 392 (s. s., 10,781).
shields, according to mat. ch. v. (775 *a*, s. s., 3733, 7185).
steel, burnished and lacquered (215, s. s., 8958)..... 45
steels, covered or not (215, s. s., 8449, 8994)..... 45
C. coverings for (355, s. s., 8449) ... 40
Dress trimmings, cotton, linen, or other veg. fiber (373)..... 60
met. and S. or C., met. ch. v. (215, 775, s. s., 9496)..... 45

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Dress trimmings, mohair, wholly or ptly. of (398).....60 cts. per lb. and 60
silk, if laces or emb. (413 *a*)..... 60
or S. ch. v. other than above, and *not* part W., wstd. or hair (412)... 50
W., wstd., or animal hair, wholly or ptly. (398, s. s., 9496, 9860). 60 cts. per lb. and 60
wstd. and met. (398, s. s., 9496). 60 cts. per lb. and 60
wstd. cloth in strips, emb. with silk for dress trimmings (398, s. s., 5539).....60 cts. per lb. and 60
Dried abelone meat, prep. (703, s. s., 9645, 10,496).....Free.
apples (298).....2 cts. per lb.
berries, so-called, but really beads, made from a nut of India, dried, perforated and strung for trimming hats, dresses, etc. (773 *b*, s. s., 7733). 20
blood (508).....Free.
bugs and other insects (560).....Free.
fibers + + cr. (560).....Free.
not cr. (24)..... 10
fruits + + (580).....Free.
grasses, unmfd.* (773 *a*, s. s., 8770)... 10
moss, in bulk (653, s. s., 4854)...Free.
pease (281 *b*, s. s., 10,469), 20 cts. per bush.
oysters, oiled (703, s. s., 7080, 9645, 10,496).....Free.
peat-moss, unmfd. (653 or 560, s. s., 9349).....Free.
pulp, other than wood, according to material.
pulp, wood, dtbl. under 415, according to character, but not entitled to deduction for moisture (s. s., 10,095).
Drillings or drills, cotton, as C. cloth.
linen, as linen.
Drop-black. (See "Colors.")
Dross, lead (199).....1½ cts. per lb.
or residuum from burnt pyrites (133 *a*). 75 cts. per ton.
Druggets, all (406 *a*). 22 cts. per sq. yd. and 40

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certain printed felt squares and stair carpets, held to be dtbl. as druggets under the act of 1883 (s. s., 10,111), seem now to be sp. provided for as "felt carpeting" under 406 *b*, at 11 cts. per sq. yd. and 40
Drugs, damaged, disposal of (s. s., 7799).
Drugs, such as,
balsams,
barks,
beans,
berries,
buds,
bulbs,
bulbous roots,
dried fibers,
dried insects,
excrescences, such as nutgalls,
flowers,
fruits,
grains,
gum resins,
gums,
herbs,
leaves,
lichens,
mosses,
nuts,
roots,
seeds, aromatic (not garden seeds).
seeds of morbid growth,
weeds, and
woods used expressly for dyeing
any of the above in a cr. state, not edible, and not advanced in val. or condition by refining or grinding, or by any other process of mf. and, + + (560).....Free.
The same, if so advanced in value or condition, + + (24)..... 10
or any other articles whatever for preventing conception or causing unlawful abortion, impt. prohibited (782 *a* to *c*).
But see exceptions as to those imported in bulk (782 *d*).
Penalty for violations (783 and 784).

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* The department (s. s., 8770), ruled that such dried grasses were dtbl. as unenumerated articles, unmfd. under the act of 1883; but probably under the changes made in 653 of the act of 1890, they are now free.

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other goods than drugs and chemicals, cannot be repacked in public stores or w. h. exc. when necessary for their safety and preservation (s. s., 7021).
rule as to repacking for exp. (s. s., 6572).
Dr. Schwabe's homœopathic coffee (321, s. s., 6922)..... ...1½ cts. per lb.
Drumheads, calf-skins dressed and finished for (456 *b*, s. s., 9918)..... 20
Drums, exc. toy, according to material.
iron contg. hops (s. s., 8264).....Free.
or casks, foreign for exp. domestic turpentine, dtbl (s. s., 7913).
toy (436)..... 35
Duchess laces (373 *a*, s. s., 3912)..... 60
Ducks, cotton, as C. cloths.
linen, as mfs. of flax or hemp under 371.
living (315).....3 cts. per lb.
slaughtered and dressed (315).
5 cts. per lb.
Dugong oil, Chings. (See "Chings.")
Dulcamara twigs, cut into small pieces but not further mfd. or advanced (560, s. s., 6388).....Free.
Dulse, seaweed (653).....Free.
Dundee, double warps bagging. (See "Bagging.")
Dung-salt, capable of other uses than as manure, cannot be classified with "substances expressly used for manure," under 600 (s. s., 497).
if it contains less than 30 per cent. of potash (600, s. s., 561, 715).
Free.
Dunnage mats (773 *b*, s. s., 1792)..... 20
(See notes to 142).
Dust brushes, including "feather dusters" (427, s. s., 7015)..... 40
diamond, or bort (557).....Free.
pepper-, so-called (326, s. s., 7253).
4 cts. per lb.
proof cloth, of C., glue, etc. (355, s. s., 9708)..... 40
Dutch carpets. (See "Carpets, wool, Dutch.")
metal clippings (189).....1½ cts. per lb.

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in leaf (190).
8 cts. per pkg. of 100 leaves.
mfs. + + (215)..... 45
or bronze powder (190)..12 cts. per lb.
scraps (189, 774 *a*, s. s., 4340).
1½ cts. per lb.
unwrought (202)..... 20
pink (61 *a*)..... 25

Dutiable charges. (See "Charges.")
coverings of impts. (See "Coverings.")
value, or *that* value upon which duty is required to be assessed upon imported mdse. subject to an ad. val. rate, *or to a duty based upon or regulated in any manner* by the value of the mdse. is, by the 19th section of the Customs Adm. Act of June 10, 1890 (845), defined to be "the actual market value or wholesale price of such merchandise as bought and sold *in usual wholesale quantities*, at the time of exportation to the U. S. in the principal markets of the country, from whence imported, and *in the condition* in which such merchandise is *there bought and sold* for exportation to the U. S. or *consigned* to the U. S. for sale, *and to include the value* of all cartons, cases, crates, boxes, sacks and *coverings of any kind*, and *all other* costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the U. S.," and the last clause of the section extends the application of this definition to all laws "relating to the appraisement of imported merchandise" (845 *g*).

The same section also provides (845 *f*) that "if there be used for covering or holding imported merchandise, *whether dutiable or free*, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the U. S. *additional duty* *

* Quaere. Did Congress intend that this "*additional duty*" should be exacted in the case of mdse. subject to ad val. duty, in the dtbl. value of which that of these coverings is already included? The terms of the clause seem to preclude any other construction.

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shall be levied and collected" thereon at the rate to which it would be subject if separately imported.

Very many of the rulings upon this subject under former acts, especially those under the act of 1883, have no application to the law as it now stands. The following selections may be found useful:

Dutiable value, how estimated when there is no ascertained market value (s. s., 3241).
charges not to be deducted from invoice statements (s. s., 5692).
cost of rolling dress goods part of (s. s., 6542).
charges and coverings included in (s. s., 5706).
foreign drawbacks not deducted from (s. s., 9968).
rules for estimation (s. s., 9714).
including cost of coverings (s. s., 10,398).
inland charges, held to mean only "charges from an inland place or market to a port of exportation in the same country, or to like charges from the market where the goods are purchased or consigned to any port of exportation on the seaboard, whether in or out of the country whence originally shipped or consigned" (s. s., 10,470).
to be those of the country where the invoice is made and goods expt. to the U. S. (s. s., 6158).
method of ascertaining (s. s., 7800).
opinion of acting Atty.-Genl. (s. s., 7781).
of mdse. per se and notice to importers (s. s., 6115).
ginger ale, bottled (s. s., 7779).
of tillots over Italian cloths (s. s., 6514).
case of Oberteuffer *vs.* Robertson (s. s., 7100, 7387).
when royalty paid on patented or copyrighted articles constitutes an element of, and when not (s. s., 5759).
cost of skeining yarn (s. s., 7902).
cost of spooling thread (s. s., 7902).
opinion of Solicitor-General (s. s., 7766).
cost of shrinking W. tweeds and coatings an item of (s. s., 8215).
cost of strawing and wrapping cylindrical glasses (s. s., 6657).
for screwing, marking and shipping bales of jute bags (s. s., 6575).
mdse. invoiced at a price *f. o. b.* (s. s., 6237).
of wool, is that of the last port or place of expt. to U. S. (s. s., 6008).
cost of met. tubes covering white lead not an element of (s. s., 7320).

Duties liquidated, are not after consumption of the mdse. subject to higher rates by decisions classifying like goods at higher rates (s. s., 8115, 8151).
on small impts. of country produce, etc., how collected (s. s., 7947).

Duty, additional, *for undervaluation.*
The 7th section of the Customs Adm. Act provides that "if the appraised val. of any article of impt. mdse. shall exceed by more than 10 per cent. the value declared in the entry, there shall be levied, collected and paid *in addition* to the duties imposed by law on such mdse. a *further sum* of 2 per cent. of the *total appraised value for each* 1 *per cent. that such appraised value exceeds the value declared in the entry*" (883 *c*).
the addl. duties to apply *only* to the particular article or articles undervalued (883 *d*).
an undervaluation of over 40 per cent. subjects to seizure and forfeiture *all* the mdse. in the case or pkg. containing the undervalued articles (883 *e* and *g*).
mdse. entered by pro forma invoices or statement in form of invoices subject to above provisions, and to

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penalties alike with that entered regularly (883 *h*).

In *no case whatever* can duty be assessed upon an amount *less* than the invoice or entered value (883 *i*).

decisions as to, viz. :

not a penalty (s. s., 7308, 9427).

none on free goods (s. s., 6763).

on values of mdse. per se (s. s., 7458).

not to be assessed in certain cases (s. s., 7453).

rulings as to, on pro forma invoices under former laws (s. s., 4149).

Department instructions as to specifications in entries (s. s., 9683).

none *under former laws*, when the advance for undv. did not amount to 10 per cent. or more on all goods in the invoice of the same general character (s. s., 9682).

no remission of, for drawback or exportation (s. s., 7583).

accrues separately on value of frames holding pictures (s. s., 8703).

difference in trade names of certain velvets does not warrant their separation for imposition of (s. s., 8990).

did not accrue *under former laws*, where the aggregate undervaluation was less than 10 per cent. on all the goods of the same general character in the invoice (s. s., 9124, 9143).

for undv. held to accrue when appraiser's advance included items given in invoice and val. not stated (s. s., 8038).

imposed on domestic mfs. completed abroad and invoice value advanced by appr. (s. s., 8348).

none on articles wholly different from all others in an invoice, and val. not stated (s. s. 8089).

held not to apply to disallowed charges (s. s., 7534, 7558).

where in an invoice of like goods, only part of which were subject to ad val. duty, and the latter advanced

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10 per cent. or more, the addl. duty was held to extend only to the latter (s. s., 8129).

held to accrue for undv. of mdse. subject only to discriminating duty (s. s., 4533).

when value at seaport is adopted instead of at inland port (s. s., 8954).

rulings where only part of invoice was advanced. Case of Schmieder *vs.* Robertson (s. s., 9124).

and see as to same point case of Morris *vs.* Robertson (s. s., 9143).

does not accrue on additions *to quantity* of mdse. after original entry and appraisal (s. s., 6981, 10,431).

Duty, additional, *on withdrawals of bonded mdse. from warehouse.*

Section 2970, R. S. (Pt. I., 996), provides, that "after the expiration of *one year* from the date of original importation and until the expiration of *three years* from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry, and charges, and an *additional duty of ten per centum of the amount of such duties and charges.*"

decisions under above law.

not imposed when the withdrawal entry is made within office hours on the anniversary of the date of impt. (s. s., 4156, 9745).

do not attach to paintings withdrawn for exhibition under 832 Pt. I. (s. s., 9795.)

for undervaluation not to be included in amount for assessments under section 2970, R. S. (s. s., 9427).

Duty, conflicting rates of. If two or more rates of duty are applicable to any imported article, enumerated or non-enumerated, it must pay the highest of such rates (776).

D

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Duty discriminating, on impts. from beyond the Cape of Good Hope, repealed (Pt. I., 1339).
on impts. by certain foreign vessels in addition to the ordinary rates (788) 10
on cargoes of Bora-Bora vessels (788, s. s., 4633).
statutes as to (Pt. I., 1174 to 1178).
Duty, general provisions as to, viz. :
on impts. by vessels other than those of the U. S. (789, 790).
none on mdse. which, though specified in invoice, does not come to hand (s. s., 9790).
should be exacted from parties visiting contiguous foreign countries to purchase dtbl. goods. (s. s., 6898).
debenture certificates to be received in payment of (s. s., 6072).
erroneously exacted, refund of (s. s., 7505).
collection of, on small importation of produce, etc., at interior ports (s. s., 7947).
assessment of, on goods bought and sold by the pound or ton (s. s., 8591).
to be levied under law in force at the time the mdse. arrived in the U. S. to be unladen (s. s., 5633, 5721).
rate of, cannot be changed after goods are distributed from case (s. s., 4592).
Dyed flowers and grasses (773 *b*,* s. s., 6090)..... 20
leather, so-called, but really ptly. mfd. gloves, as lr. gloves under 458 (s. s., 5923).
moss, for use as parts of artfl. flowers (443 *b*, s. s., 2518)..... 50
other (773 *b*)..... 20
Dyeing, cr. articles for + + (492)..Free.
not cr., + + (24)..... 10
extracts of barks for (26 *a*).
$\frac{7}{8}$ of 1 ct. per lb.
of nutgalls, Persian berries, and myrabolans and of like substances (26 *a*, 774 *a*, s. s., 3898, 5529).
$\frac{7}{8}$ of 1 ct. per lb.
Dyes, alizerine. (See "Colors.")
aniline or coal-tar, by whatever name known + + (18)..... 35
aniline, "Jaune Indien" (18, s. s. 5986)..... 35
Bismarck brown (18, s. s., 4043)..... 35
hair (77)..... 50
Tyrian (773 *b*, Boston, July 8, 1861)... 20
other + + (773 *b*)..... 20
Dye stuffs from coal-tar, as "resorcine-red" and naphthylamine (18, s. s., 9766)..... 35
woods, cr. or in sticks (560).....Free.
not cr. + + (24)..... 10
extracts and decoctions of (26 *a*).
$\frac{7}{8}$ of 1 ct. per lb.
extracts, so-called, but really a compound of ext. of logwood and a salt of copper, dtbl. as a lake color (61 *a*, s. s., 9033)..... 25
"sanguin," so-called, dtbl. as (26 *a*, s. s., 9103).....$\frac{7}{8}$ of 1 ct. per lb.
Dynamite.
val. not over 20 cts. per lb. (440 *a*).
5 cts. per lb.
val. over 20 cts. (440 *b*)...8 cts. per lb.
Dynamo-electric machine, metal (215, s. s., 6719)..... 45

E

Ear rings (452)..... 50
Earthen and stone wares, *of whatever capacity*, to wit :
bisque-, china-, crockery-, earthen-, parian-, porcelain-, and stone-ware, including charms, ornaments,† plaques, statuettes, toys and vases, enameled, gilded, painted, printed, stained, tinted, or otherwise decorated or ornamented in any manner (100 *a*)..... 60
the same, if plain white and not ornamented or decorated in any manner (100 *b*)..... 55

* This seems to me to be the proper classification of these articles, in view of the changes made under paragraphs 24 and 560 of the act of October 1, 1890.

† The provisions for decorated earthenware probably do not include articles *set* in precious metals and used and known as jewelry ; but *do* include like articles *not* set, but intended for such use.

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common brown earthen-, and common stoneware and crucibles, not ornamented or decorated in any manner (99, s. s., 1482)..... 25

all other bisque-, china-, crockery-, earthen-, parian-, porcelain-, and stone-ware, and mfs. thereof, by whatsoever designation or name known *in the trade*, including lava tips for burners, and + + if ornamented or decorated in any manner (101 *a*)..... 60

The same, if *not* ornamented or decorated (101 *b*) 55

crucibles. (See "Crucibles.")

dolls and dollheads, *all*, of whatever material (436)..... 35

gas-retorts (102).....$3 each.

The following rulings under former acts seem to be applicable under the present law:

basins, printed (100 *a*, s. s., 6954)..... 60

battery cups or cells, plain white clay (101 *b*. s. s., 6533, 10,396)..... 55

beer mugs and jugs, common stoneware, with metal attachments variously elaborated and forming a substantial and leading feature of the articles (215, s. s., 10,123)..... 45

black teapots, glazed and ornamented (101 *a*, s. s., 7444)..... 60

bronze mountings of vases, separately invoiced, dtbl. as mfs. of met. (215, s. s., 9835)..... 45

brown, clay figures of, colored before baking (99, s. s., 8045)..... 25

chemical, such as scorifiers and crucibles, of fire-clay, glazed, dtbl. under 101 (s. s., 2377).

crucibles of fire-clay (99, s. s., 3845)... 25

of white clay, plain (101 *b*, s. s., 8642). 55

known as "sand-crucibles" (99, s. s., 3845)..... 25

decorated by Am. artists (100 *a*, s. s., 7580)..... 45

decorated figures for pen-stands invoiced as "Feder-halter" (pen-racks), dtbl. under 100 *a* (s. s., 8174)..... 60

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equipment and repair of vessels, e. w. not included among articles for, exempt. from duty under 779 (s. s., 9776).

glue and chalk figures of, chalk ch. v., held to be dtbl. as e. w. under 101 (s. s., 6933).

mortars and pestles with wood handles (101 *b*, s. s., 5563)..... 55

mugs and plates, with letters of the alphabet and other ornamentations (100 *a*, s. s., 8396, 9806)..... 60

nails, met. with glazed white china tops as ch. v. (101 *b*, s. s., 8066).. ... 55

plaques painted by hand (100 *a*, s. s., 4563, 6553)..... 60

porous cells, white (101 *b*, s. s., 10,396)..... 55

porcelain cylinders, for use as substitutes of buhrstones for grinding pps. (101 *b*, s. s., 5878)..... 55

rabbits. decorated (100 *a*, s. s., 6578).. 60

"Rockingham ware," dtbl. under 101 *b* s. s., 1528)..... 55

sample show jugs and pitchers, dtbl. as (s. s., 9990).

statues of sand and cement, cast in molds, plain (100 *b*, s. s., 8209)..... 55

teapots, partially glazed with streaks and dots (100 *a*, s. s., 9363)..... 60

(See above "black teapots.")

terra cotta plates, plain brown (99, s. s., 6173)..... 25

statuettes, painted and decorated (100 *a*, s. s., 7307)..... 60

tubes for filters, plain (101 *b*, s. s., 9670)..... 55

tubs, known as "porcelain tubs," comp. of e. w. fired and glazed, not decorated (101 *b*, s. s., 7022).. 55

same, painted (100 *a*, s. s., 9684).... 60

white granite "thirds," valuation of. (See s. s., 6738.)

Earth, hair and moss, comp., applied to steam pipes to prevent radiation of heat (98 *b*, s. s., 7290). $3 per ton.

Earths and clays, unwrought or unmfd. + + (98 *a*).....$1.50 per ton.

wrought* or mfd. + + (98 *b*), $3 p'r ton.

* In s. s., 10,663, it was held, that earth that had "undergone a process of cleaning and been reduced to powder," was an "earth wrought," within the meaning of the statute.

E

Per ct.

barytes, unmfd. (49 *a*)...$1.12 per ton.
Cornwall stone, grd. (See "Cornwall.")
Italian, prep. for use as painters colors (61 *a*, s. s., 4534)..... 25
ochery or ocherous, umber and sienna, + + dry (54 *a*).
¼ of 1 ct. per lb.
grd. in oil (54 *b*)... ..1½ cts. per lb.
known as "filling up," used chiefly for filling the grain of wood in oil finishings, dtbl. as ocher (54, s. s., 7132).
"red polishing," so-called (61 *a*, s. s., 7146)..... 25
Sardinian, as an ochery earth under 54 (s. s., 9770).
Earthy or mineral substances, ware and mfs. composed of. (See "Earthenware.")
Easel racks and calendars of paper with ornamental printed designs (423, s. s., 7432)..... 25
East India gum, cr. (560)..... Free.
not cr. (24)..... 10
hemp * (360, s. s., 7627, 10,026).
$25 per ton.
Eau de cologne (8 *a*).....$2 per gal. and 50
de quinine, hair tonic (77, s. s., 6407)..... 50
alc. pfy. (8 *a*, s. s., 7369).
$2 per gal. and 50
vie gentiane (332, s. s., 6890).
$2.50 per pf. gal.
figaro, hair dye (77, s. s., 6837)..... 50

E

Per ct.

Ebony, boards, deals, plank and all other forms of, sawed (220 *a*)..... 15
house or cabinet furniture of (230)..... 35
veneers, unmfd. (220 *b*)..... 20
wood in the log rough or hewn (756).
Free.
Ecuador, the sucre made the standard of silver currency of (s. s., 7604).
Eden Musee, wax figures for, dtbl. (s. s., 6945).
not an institution or society entitled to the provisions of 759 (s. s., 6945).
Edge tools, cast-steel (215, s. s., 7783)... 45
Edgings of vegetable fibers. (See "Laces.")
Educational institutions, sp. impts. for. (See "Schools" and "Societies.")
affidavits or declarations on free entries of books for (s. s., 6550, 6557).
Eels, pickled, spiced, etc. (295, s. s., 8253)..... 30
Effects, household † (including books, libraries, and parts of libraries) of persons or families from foreign countries, if actually used abroad by them *not less than one year*, and not intended for any other person, nor for sale (516, T. D., 46, s. s., 2724, 2768)..... Free.
of Indians crossing U. S. boundary. (See "Indians.")
personal and household, not mdse. of U. S. citizens dying abroad (675).
Free.
personal ‡ (*not merchandise*), of immi-

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* Possibly this may be held to be classifiable as a "textile grass" + + under 597 in the "Free List." But as in the decisions referred to it is specifically named as a "hemp," it seemed to me proper to classify it as above, under 360.

† These and other goods presumably free, and brought as personal effects not merchandise, are not to be held subject to the rules respecting protest and appeal (s. s., 1983). See also s. s., 2491, for rule as to certain effects of travellers from Asia via San Francisco and our eastern ports to Europe. Horses not ordinarily free as "personal or household effects," under the special provisions for such effects (s. s., 2741). But see exception as to carriage horses in actual use abroad for over a year (s. s., 7761).

Advertising pamphlets accompanying the person, not free as household effects (s. s., 2763).

‡ Must have been in actual use by the persons or families owning them for at least one year, and not intended for any other person or for sale. Must also be accompanied by the owner or arrive within a reasonable time before or after his arrival. (Aug. 9, 1866, Galveston, Sept. 23, 1869, F. M. E. and Oct. 28, 1868, Philadelphia. See also Regs., pp. 186-7, and amendment to, s. s., 7137).

In the case of Astor *vs.* Merritt (111 U. S. Rep., 213), the U. S. Supreme Court held that "an article of wearing apparel bought for use, and appropriated and set apart to be used, by being *placed in with and as a part of*, what is called a person's wardrobe, is, in common parlance, *in use, in actual use, in present use, in real use, as well before it is worn* as while it is being worn or afterwards" (s. s., 9785).

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grants, tourists, and other persons arriving in the U. S., including wearing apparel, but *not* including articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for other persons or for sale (752 *a*).....Free.

Provided, that all such wearing apparel and other personal effects as may have been once imported into the U. S. and subjected to the payment of duty, and actually used and taken or exported to foreign countries by the persons returning therewith to the U. S., shall, if not advanced in value or improved in condition by any means since their exportation, be entitled to exemption from duty, upon their identity being established, under prescribed Treasury regulations (752 *b*).

professional* books, instruments and tools of trade, occupation, or employment, in the actual possession at the time, of persons arriving in the U. S. But not to include machinery or *other articles* impt. for use in any mfg. establishment or for any other persons or for sale...Free.

Among the rulings under the provisions of former laws for the free entry of household and other effects, are the following, to wit:

household or personal, what constitutes "actual use" within the meaning of 516 and 752 *a* (s. s., 5241, 6317, 8267, 8469, 9785, 9847, 10,371, 10,559).

of immigrant, arriving with his family after *his* arrival and settlement (s. s., 7805).....Free.

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cows not free as immigrants' effects (s. s., 8321).

personal once admitted free, then expt. and retd. unaccompanied by the owner dtbl. (s. s., 8374).

camera and lenses of an amateur photographer free as personal effects (s. s., 7739, 7772).

unmounted photos for personal use only, accompanying owner (s. s., 8371).....Free.

personal, when boats and baker's wagon free as (s. s., 7611).

personal, of tourists or passengers, rulings as to (s. s., 3673, 9119, 10,371).

steamboats with nets and other equipments, *not* free, as effects or tools of trade of a fisherman arriving in the U. S. (s. s., 7048).

household and personal non-dutiable, packed with forfeited mdse. not confiscable (s. s., 7344).

personal, a large box of writing paper and envelopes, val. $175, not free as, under 752 *a* (s. s., 7010).

personal, and household of arriving owner, who died before date of impt. admitted to free entry (s. s., 10,163).

Effervescent citrate of magnesia (76 *a*, s. s., 5949)..... 25

compounds or salts + + (76 *a*, s. s. 2682, 4968, 5528)..... 25

granulated preps., such as citrate of soda, etc. (76, s. s., 722)..... 25

waters, as soda and similar waters, dtbl. under 340 with "Ginger ale," etc., which see.

"Effervescing citrate of magnesia," so-called, but in fact a tartrate of soda similar to above (76, s. s., 2682)..... 25

vichy salts (76, s. s., 2021)..... 25

Egg cases, wood and paper (228, s. s., 10,743)..... 30

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* "Professional books, implements and tools of trade, occupation or employment are understood to embrace such books or instruments as would naturally belong to a surgeon, physician, engineer or scientific person returning to this country, or to immigrants from abroad coming to the U. S. to settle" (s. s., 1988, and Regs. Art. 412).

"A liberal construction should be given to the law in relation to articles actually owned by immigrants, and used in their particular calling at the time of their quitting a foreign country, and brought with them for use in the U. S." (Regs. Art. 411).

E **E**

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Eggo's cattle spice (75 *a*, s. s., 5370).....	25
Eggs (275).....5 cts. per doz.	
ants' baked for birds' food (561, s. s., 4157).....Free.	
bird, fish and insect (561).....Free.	
nest, china or bisque ware (100 *b*, s. s., 7946).....	55
silkworms' (706).....Free.	
yolk of* (276).....	25
Egyptian laces, cotton (373 *a*, s. s., 7330).....	60
Eider down, crude (443 *a*).....	10
dressed, colored or mfd., including quilts and other mfs. of (443 *b*).....	50
geese and swans, quilts composed of the skins of, sewed together so as to form completed quilts with the down unplucked, were under the act of 1883 held to be mfs. of fur (s. s., 6966).	
as such they would be dtbl. under 461.....	35
but if classified under 443 *b* as quilts of down, the duty would be.....	50
Eikonogen (76, s. s., 9910).....	25
Elastic braid, C. and rubber. See "Braids.")	
fabrics (webbing in part W.) (398, s. s., 10,468).....60 cts. per lb. and	60
gaiter webbing, wstd., C. and rubber (398, s. s., 8102)..60 cts. per lb. and	60
garters, according to material.	
Elasticon (773 *a*, s. s., 4807).....	10
Elaterine (75).....	25
Elaterium (75 *a*, s. s., 9277).....	25
Elecampane root, cr. (560).....Free.	
not cr. (24).....	10
Electrical apparatus for theaters and opera houses not free under 677 (s. s., 7792).	
Electric bells and lamps, according to material of ch. v. (s. s., 5941).	
Electricity by cable from Canada (s. s., 10,086).....Free.	
Electric machine, dynamo. (See "Dynamo.")	
"Electro-homœopathic star-marked remedies" (75 *a*, s. s., 9148).....	25
Electrotype plates (180).....	25
Elephant paper (422).....	25
Elephants, circus or performing, and bicycles for, arriving with owner (686, s. s., 8818).....Free.	
Elephants' teeth or tusks, as ivory unmfd. (618).....Free.	
Elisir diece erbe (332, s. s. 8358). $2.50 per pf. gal.	
Elixio papaine, alc. med. pr. (74, s. s., 6500).....50 cts. per lb.	
Emblems, religious, of gold, *not* free as medals under 648 (s. s., 10,542).	
Embossed goat skins, cut or trimmed ready for use (457, 461, but see s. s., 5705)..	35
leather, tinted by brush (461, s. s., 3668).....	35
lithographs (420 *b*, s. s., 3691).....	35
satin strips for hat linings (414, s. s., 6522).....	50
Embossing dies, steel (215, s. s., 9889)..	45
Embroideries and tamboured articles, viz.: all articles emb. in any noteworthy degree, either by hand or machinery, if composed of cotton, flax, jute, or *any other vegetable fiber*, either separately or in combination, or if these fibers or any one or more of them shall, when combined with other substances (excepting only those in part of W., wstd. or animal hair) be the component of ch. v. of such articles and ++ (373 *a*) †.....	60

* The U. S. Circuit Court for the Southern District of New York, decided that an article called "egg-yolk," consisting of yolks mixed with brine and used in tanning, should under the act of 1883, be classified under the provison in that act for "articles in a crude state used in tanning," and be exempt from duty. But quaere, whether that ruling applies under the changed provisions of the present act. (See s. s., 7315.)

† The provisions of 373 relating to embroidery, including those in the proviso, above set forth in full, but especially in the substitution of the term "*articles embroidered* by hand or machinery" for the more limited term "*embroideries*," of former statutes, are so comprehensive, that they seem to include *all embroidered articles* of vegetable fibers; and *so* to supersede and invalidate (*as precedents*) nearly the entire mass of rulings regarding the classification of these fabrics under former laws, as

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Provided, that articles of *wearing apparel and textile fabrics*, when embroidered by hand or machinery, and *whether specially or otherwise provided for in* the act of 1890, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of said act upon *embroideries of the materials* of which they are respectively composed (373 *b*).

metal ch. v. + + (215) 45

silk, or S. ch. v. (413 *a*)..... 60

but emb. clothing and articles of wearing apparel of silk, if composed in part of rubber (excepting gloves and elastic articles especially provided for) are subject (413 *b*) to a duty of 8 cts. per oz. and 60

wholly or ptly. of W., wstd. or animal hair (398) *.....60 cts. per lb. and 60

cotton "Hamburg edgings," etc.), rules for appraisement, the "stitch-count basis" not conclusive of val. (s. s., 3601, 8927, 10,474).

leather gloves, cumulative duties on, for lining, prick-seaming and emb. (458, s. s., 10,753, 10,910).

same, what constitutes emb. on, under 458 (s. s., 10,910).

linen "protectors" for upholstery, with strip of emb. through it, dtbl. as, under 373 *a* (s. s., 10,725).

table cloths, towels, etc., plain, slightly emb. with importer's monogram or initials, *not* cl. as (s. s., 10,563, 10,725).

stoles and crosses, silk and met. S. ch. v. (413 *a*, s. s., 2851)..... 60

Embroidery canvas, C. dtbl. as countable C. cloth (s. s., 6362).

patterns, lithographic prints (420 *a*, s. s., 3491, 4230)..... 35

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tickets or labels (423, s. s., 9975)..... 25

worsted yarns for. (See "Yarns.")

zephyr yarns for. (See "Yarns.")

Emery cloth, cotton (355, 775 *a*)..... 40

grains (437) .....1 ct. per lb.

knife sharpeners (773 *b*, s. s., 6314).... 20

emery, wood and steel (215, s. s., 9393)..... 45

mfs., grd., pulv., or refined (437). 1 ct. per lb.

ore or rock (562).....Free.

paper (425, s. s., 6980)..... 25

rollers (773 *b*, s. s., 8611)..... 20

scythe-, or whet-stones (773 *b*, s. s., 2079, but see also s. s., 8786)..... 20

wheels (773 *b*, s. s., 6314, 8611)..... 20

Emetic tartar (75 *a*)..... 25

Emigrants' effects in transit, regs. (s. s., 3534).

Ems' pastilles (75 *a* or 76, s. s., 7787) ... 25

Emulsion, pancreatic (75 *a*, s. s., 3828)..... 25

Emulsions, medicinal + + (75 *a*)..... 25

Enamel, fusible (122 *d*)..... 45

of glass and oxide of tin, gl. ch. v. (108)..... 60

on paste, not over 1 inch in size, for use as settings for jewelry (454 *c*, s. s., 5258)..... 10

settings of, on metal, for use in the mf. of jewelry, dtbl. according to mat. (glass or metal) of ch. v. (But see s. s., 6222 and 9130.)

white, used chiefly in the mf. of watch and clock dials (122 *d*, s. s., 6176, 10,915)..... 45

Enameled bricks or fire-brick. (See "Brick.")

dials for clocks, according to material of ch. v.

for watches (211)..... 25

leather and skins (456 *a*)..... 20

paintings or photographs on copper

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to render their citation here useless. The proviso seems to me equally far-reaching with what precedes it, extending not only to *all embroidered articles*, of whatever textile material composed; but also constituting with greater definiteness than prior enactments, the material used to embroider the article, a prominent element for determining the classification.—EDITOR.

* This under the proviso of 373, seems to include all *embroidered* wearing apparel, shawls and other textile fabrics of whatever description, composed wholly or in part of W., wstd., or animal hair, which, *unembroidered*, would pay a lower rate of duty than 60 cts. per lb. and 60 per cent. ad val. under the provisions of "Schedule K."

Per ct.

plates, the plates being comparatively of little val. (465, 774, s. s., 5143, 5236)..... 15

Enameled sheets, plates, wares or mfd. articles of iron or steel enameled or glazed in one color with vitreous glasses (171)..... 45

the same enameled or glazed with more than one color or ornamented (172)..... 50

tiles (94 *b*)..... 45

Encaustic tiles, *all* (94 *b*)..... 45

Encluit adherente or graisse adherente (773 *b*, s. s., 5144)..... 20

Endless belts or felts for paper or printing machines, W., wstd. or hair (396 *b*).....49½ cts. per lb. and 60

Enfleuraged oils. (See "Oils.")

Enfleurage pomades, not ready for use as toilet articles (773 *b*, s. s., 5968)..... 20

Engineer's instruments, met. (215, s. s., 7133)..... 45

Engraved fashion plates. (See "Fashion Plates.")

plates of copper, steel,* or other materials, for printing† (180, s. s., 6380)..... 25

slipper patterns printed in colors on paper (423, s. s., 339)..... 25

wood blocks for printing (180, s. s., 10,061)..... 25

Engravers' burnishers, steel (215)..... 45

copper, prepd. or polished (215)..... 45

diamonds, cut but not set (557)...Free.

same, set (454 *b*, s. s., 9026)..... 25

scrapers, metal (215)..... 45

tools, known as diamond pointed pencils, and being small splinters of bort set in met. handles (215, s. s., 7241)..... 45

Engravings, Am. sent abroad for artists' signature and retd. (493 *a*, s. s., 8435).....Free.

bound or not (423)..... 25

same for U. S. or Library of Congress (514).....Free.

Per ct.

brought by professional artists, lecturers or scientists arriving from abroad. (See "Art, works of.")

colored (423, s. s., 339)..... 25

for institutions or societies, not free under 677 (s. s., 6102).

in cases. (See s. s., 2859).

loose, in old books. (See s. s., 4006.)

printed, and bound or mfd. over 20 years at date of impt. (512).....Free.

Entireties, cubic block toys in boxes dtbl. as, including boxes (s. s., 9746).

(not specified) separately packed, dtbl. separately (s. s., 8464, 10,608).

Entries, additions to value not allowed after entry (833 *a*, s. s., 9991) nor on any mdse. not obtained by actual purchase (833 *b*).

amended regs. as to bills of lading (s. s., 7890).

rules to secure uniformity (s. s., 4672).

to include entire impt. (s. s., 3459).

I. T. Sundays and holidays included in counting the 10 days allowed for (s. s., 9815).

Entry, charges compulsorily added on, relief for (s. s., 9752)

importers bound by statements in (s. s., 7875, 7931).

of teams with vehicles, etc., on frontier, rules as to (s. s., 8225, 8270).

completion of, subject to duty under the law then in force (s. s., 5650).

Envelope bands, printed in colors (423, s. s., 9181)..... 25

Envelopes, cloth lined, C. and paper, C. ch. v. (355, s. s., 8291)..... 40

same, paper ch. v. (421, s. s., 8291). 25 cts. per 1000.

of impts. (See "Coverings.")

paper (421).....25 cts. per 1000.

Eosine, as aniline dye (18, s. s., 2895, 3923)..... 35

Epaulets, cotton (355)..... 40

galloons, laces, knots, stars, tassels,

* This does not include engravings on iron or steel cylinders for printing calico, etc., which are dtbl. as mfs. of iron or steel (s. s., 2092).

† The cost of plates (*not imported*) of sheet music or other articles should not be included in the dtbl. value of the articles imported nor assessed as a separate item, but should, *in certain cases*, be included in the estimate of the per se value of the mdse. (s. s., 7413, 8331).

Per ct.

tresses and wings of gold, silver, or other metal (215)..... 45
tin cases covering, subject to provisions of 845 *f* (s. s., 10,093).
wholly or ptly of W., wstd. or animal hair (398).....60 cts. per lb. and 60
Eperlans a l'huile, as sardines under 291 (s. s., 1128).
"Epine vinette," so-called, found not to be the barberry bark ext. of commerce but the acetified juice of the barberry fruit used in dressing leather (773 *b*, s. s., 6297)..... 20
Epp's cocoa (319, s. s., 4841)..2 cts. per lb.
Epsom salts or sulphate of magnesia (34 *b*).....$\frac{3}{10}$ of 1 ct. per lb.
Equipments of Am. vessels engaged in foreign trade, such as table linen, furniture, etc., not exempt from duty (Pt. I., 1358, s. s., 9787).
and material of condemned and dismantled vessels, not an impt. and not dtbl. (s. s., 7807).
of vessels wrecked in U. S. waters are not regarded as impts, and are not dtbl. (s. s., 131, 566, 2188). But contra as to those of vessels wrecked or derelict in foreign waters (s. s., 2041, 4168). But see distinction in regard to Am. vessels (s. s., 4327).
of vessels and R. R. cars. (See "Vessels" and "Cars.")
of foreign visiting military organizations, Special Executive order as to (s. s., 8408).
scrap-iron as ballast *not unladen* free as (s. s., 8500).
tarpaulins bona fide a part of, temporarily used to cover landed cargo not dtbl. (s. s., 8498).
Erasers, steel, or parts thereof, wholly or ptly mfd.
value not over 50 cts. per doz. (165 *a*).
12 cts. per doz. and 50
over 50 cts. and not over $1.50 (165 *b*)...50 cts. per doz. and 50
over $1.50 and not over $3 (165 *c*).
$1 per doz. and 50

Per ct.

over $3 (165 *d*).....$2 per doz. and 50
wood and rubber, r. ch. v. (460, s. s., 8074)..... 30
Ergot (563).....Free.
Errors, clerical, excessive additions to value on entry not held to be (s. s., 10,533).
manifest to appraising officers should be corrected (s. s., 10,534).
no relief against failure to make additions to value on entry (s. s., 9991).
entitled to rectification must be manifest on the face of the papers (s. s., 11,238).
should be corrected before addl. duty is assessed (s. s., 9202).
failure to make deductions on entry through ignorance of market val. not a clerical error entitled to relief (s. s., 8320).
Escutcheon pins (215)..... 45
Escutcheons, metal (215)..... 45
Esparto grass or fiber for paper (670, June 17, 1863, Boston)... ...Free.
Espic's pectoral cigarettes or fumigatories (75 *a*, s. s., 6837)..... 25
Essence of vinegar, dtbl. as acetic acid or vinegar, according to acidity (s. s., 3964, 4213).
of ginger ale (8 *b*. s. s., 7263).
$2 per gal. and 25
Essences or essential oils. (See "Oils.")
Etamine, gray cotton, as C. cloth (s. s., 6371).
Etchings (423)..... 25
by Am. artists residing abroad, being strictly artists' proofs, printed under his direction from his own etchings, and each bearing his autograph (757 *a*, s. s., 4748).....Free.
printed and mfd. more than 20 years at date of impt. (512).....Free.
impt. for the U. S. or the Library of Congress (514).....Free.
sp. impt. for institutions or societies. (See "Schools" and "Societies.")
Ethers, all kinds + + (25 *d*)...$1 per lb.
fruit* (25 *c*).....$2.50 per lb.

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* This includes so-called "amyl of oxyd," amylacetic, amylbutyric, amylvalerian and kalorianic ethers (s. s., 1129, 8881).

E **E**

Per ct.

Ethers, med. preps. alc. known as, and + + (74).....50 cts. per lb.
nitrous, spirits of (25 *b*)..25 cts. per lb.
œnanthic, or oil of cognac (76)..... 25
sulphuric (25 *a*).....40 cts. per lb.
valerianic (25 *c*, s. s., 9205).
$2.50 per lb.
Etoiles, or stars. (See "Epaulets.")
Eucalyptus, pills and extracts (75 *a*, s. s., 4142)..... 25
Euxesis, toilet prep. (77, s. s., 6743)..... 50
Evaporated apples (298).....2 cts. per lb.
Eve's apples or chinotti, conf. (239, March 9, 1866, N. Y.)..... 50
Exalgine (76, s. s., 10,070)..... 25
Examination of newspapers on wharf (s. s., 9212).
at least one of every ten pkgs. of an invoice, must be sent to public store for, or written waiver required of importer (s. s., 9824).
of free pkgs. under government contracts (s. s., 6415).
of mdse. entered for consumption, must be made at port of entry and duty paid before delivery (s. s., 10,074).
Examined pkgs. delivery of (s. s., 7047).
Examiners' travelling expenses, how paid (s. s., 5680).
Exchange not allowed in values of foreign currency (s. s., 3708).
Excrescences, drugs. (See "Drugs.")
Exhibition, articles for, cannot be withdrawn from w. h. without payt. of duty (s. s., 9011).
animals impt. temporarily for, by certain associations, under regs. (483 *a*).
Free.
localities for, cannot be made bonded warehouses (s. s., 9723).
paintings withdrawn from w. h. for, not subject to additional duties (s. s., 9795).
sample articles for, not allowed free entry (s. s., 7379).
wax figures and appendages, for exh. at the Eden Musee in New York *not* free under 759 *a* (s. s., 6945).
works of art, etc., sp. impt. for. (See "Art, works of.")

Per ct.

Explosives, "blasting caps" and "detonators," dangerously explosive, and to be clearly distinguished from ordinary percussion caps used only for sporting pps. which are *not* explosive, and are withdrawn from list of (s. s., 9564).
Swedish matches in zinc-lined boxes, not, and may be entered for w. h. (s. s., 7439).
Explosive substances used for mining, blasting, artillery. or sporting pps.
val. not over 20 cts. per lb. (440 *a*).
5 cts. per lb.
val. over 20 cts. (440 *b*)...8 cts. per lb.
transportation of, on what conditions allowed (s. s., 8692).
Exportation of impts., date of, is the day of sailing of the vessel from the foreign port (s. s., 8851).
immediate, under entries for, rice in bags and tin plate in boxes, allowed to remain on wharf for examination, as bulky goods (s. s., 8108).
Expressed oils. (See "Oils.")
Extracts, annotto, roucou, rocou or orleans (484).....Free.
so-called, but really a lake (61 s. s., 9240)..... 25
aqueous, of veg. matter for coloring im. wines, cordials, sirups, etc. (22, 774 *a*, s. s., 7101)..... 50
archil or orchil, or liquid orchil (665).
Free.
barks (other than hemlock), berries, nuts and plants, used for dyeing or tanning, + + (26 *a*, 774 *a*, s. s., 5529).....$\frac{7}{8}$ of 1 ct. per lb.
Blatzbeckers pine-needle (s. s., 7574).
alcoholic (74).....50 cts. per lb.
chestnut, a dye (26 *a*, s. s., 3412, 3898).....$\frac{7}{8}$ of 1 ct. per lb.
coffee, or preps. of (773 *b*, T. R., p. 566)..... 20
colocynth (75 *a*)..... 25
coloring. (See above "aqueous.")
cudbear (26 *a*, s. s., 5529).
$\frac{7}{8}$ of 1 ct. per lb.
dyeing from barks of woods not recognized as dye woods (773 *b*, s. s., 4307)..... 20

E

Per ct.

ethereal. (See "Ethers.")
flavoring, alc. (8 *b*, s. s., 6573, 7101).
$2 per gal. and 25
floral. (See "Alcoholic comp.")
flowers, *finished* for pfy. (8 *a*).
$2 per gal. and 50
hemlock bark (26 *b*, s. s. 5890).
½ ct. per lb.
herbal, so-called (75 *a*, or 76, s. s., 9227)..... 25
indigo (29 *a*,).....¾ of 1 ct. per lb.
lemon (8 *b*, s. s., 6573).
$2 per gal. and 25
licorice (33).....5½ cts. per lb.
logwood (26 *a*).....⅞ of 1 ct. per lb.
and copper salt (61 *a*, s. s., 9033) ... 25
madder and munjeet, or Indian madder (639).....Free.
malt, fluid, in casks (338 *c*).
20 cts. per gal.
same, in bottles or jugs (338 *b*).
40 cts. per gal.
addl. duty on coverings *if glass*. (See 103 and 104).
solid or condensed (383 *c*)..... 40
Loeflund's. (See s. s., 6917, 9049).
meat + + (313 *a*).....35 cts. per lb.
fluid (313 *b*).....15 cts. per lb.
No separate or addl. duty on coverings, unless suitable and apparently designed for other uses* (313 *c*).
medicinal, alc. (74).....50 cts. per lb.
non-alc. (75 *a*)..... 25
myrabolans (26 *a*, 774 *a*, s. s., 5529).
⅞ of 1 ct. per lb.
nutgalls (26 *a*, 774 *a*, s. s., 3898).
⅞ of 1 ct. per lb.
opium, aqueous, for med. uses (47).... 40
+ + retaining the form of opium and for like uses (48, s. s., 962).
$12 per lb.
orleans (484).....Free.
perfumery, alc., finished (8 *a*).
$2 per gal. and 50
Persian berries (26 *a*, 774 *a*, s. s., 3898, 5529).....⅞ of 1 ct. per lb.
quercitron (773 *b*, s. s., 4816)..... 20
roucou, or rocou (484).....Free.

F

Per ct.

saffron and safflower (694).....Free.
sanguine (26 *a*, 774 *a*, s. s., 9103).
⅞ of 1 ct. per lb.
sumac (26 *b*).....½ ct. per lb.
toilet, if alc. perfumery (8 *a*).
$2 per gal. and 50
all other + + (77)..... 50
Eye-glasses and frames for (119)..... 60
glass plates or disks rough-cut or unwrought for mf. of, and fit only for (591).....Free.
Eye-glass lenses, edges ground or bevelled to fit frames (121)..... 60
lenses, wholly or ptly. mfd. + + (122 *c*)..... 45
Eyelets of metal for shoes (215, s. s., 8547)..... 45
same for other uses (215)..... 45

F

Fabrics, cotton and other textile. (See "Manufactures," or the titles respectively, of the materials composing the fabrics.)
knit, W., wstd. or hair. (See "Woolens.")
metal, C. and S. + + met. ch. v. (215, s. s., 6010)..... 45
and C. met. ch. v. not assimilating to articles in 196 (215, s. s., 7177). 45
and C. and met. and flax + + C. or fl. ch. v. (215, s. s., 7249)..... 45
pile of C. or other veg. fibers. (See "Cottons.")
of S. (See "Silk.")
of W., wstd. or hair. (See "Woolens.")
Faile ribbons (414) 50
Fancy boxes, according to material.
soap (79).....15 cts. per lb.
zephyr cloth, cotton body tufted with wstd. as dress goods under 394 (s. s., 7630).
Fans, all + +, according to material.
common palm leaf (564).....Free.
decorated by artists not cl. as paintings, but as fans + + (s. s., 9037).
palm leaf, other than common, according to material of ch. v. including

* Earthen jars containing extracts of meat were held dtbl. at 100 per cent. under the act of 1883 (s. s., 7556).

Per ct.

those with handles other than the natural stem of the leaf (s. s., 679, 1497).
Fans, toy, for dolls (436, s. s., 569, 5967). 35
Farina (565, s. s., 7076).....Free.
ims. of, not fit for use as starch (773 *b*, s. s. 3039)..... 20
lacteous, or "milk food" for infants (773 *b*, s. s., 6926)..... 20
semonla, an Italian product identical with farina (565, s. s., 7076). Free.
so-called, but really powdered potato starch, not free as (s. s., 7522).
Farmers' implements. (See 686, and notes.)
Farriers' knives, other than pocket (215).. 45
Faro-box and layout, not prohibited impts. under 782 (s. s., 8401).
Fashion plates, engraved on copper, steel, or wood, colored or plain (566). Free.
lithographic (420 *b*, s. s., 6209)..... 35
printed, other than above, as printed matter + + (423)..... 25
Fast blue, drab, violet and yellow. (See "Colors.")
Fastenings, door-, shutter-, or other of met. + + (215)..... 45
"Father Christmas," supplement to "weekly illustrated paper" (657, s. s., 9131).....Free.
Fat-oil of turpentine (76, s. s., 7374) 25
Fausseglacé, S. C. and met. (114, 775 *a*) 50
Favors, German, so-called, but really Christmas toys (436, s. s., 7853)..... 35
Feather beds, C. cloth and feathers (355)..... 40
Feather dusters (427)..... 40
"Feather edge or novelty braids," so-called, of C. *unfinished* (355, s. s., 6733, 8664)..... 40
Feathers, artfl., and ornamental, or parts thereof, of whatever mat. + + (443 *b*, s. s., 10,253)..... 50
bird skins, cr. impt. for (443 *a*, s. s., 9898)..... 10
cr., dried and stuffed with straw for milliners' use (443 *a*, s. s., 5930).. 10

Per ct.

birds, dressed and finished suitable for millinery ornaments (443 *b*)..... 50
dressed, colored or mfd. (443 *b*)..... 50
for beds (567).....Free.
so-called "downs," known as "paddy feathers," cr. for mfg. fans and trimmings (443 *a*, s. s., 7436)..... 10
Feather trimmings, of turkey and goose feathers, mfd. for millinery uses (443 *b*, s. s., 8217)..... 50
invoiced as "feather webbing," being coarse C. cloth covered by minute feathers and producing a furry appearance (443 *b*, s. s., 6000)..... 50
"Feder halter" (pen-racks), decorated e. w. figures for pen-stands (100 *a*, s. s., 8174)..... 60
Feed for cattle on foreign vessel cannot be withdrawn from bond without payment of duty (s. s., 9775).
Feeding bottles, glass, rubber, etc, gl. ch. v. (108, s. s., 234)..... 60
fittings for, according to mat.
Fees, entry-, abolished by act June 10, 1890 (s. s., 10,094).
regs. under act to abolish (s. s., 7594).
Feld-spar, crude (568).....Free.
mfs. of (459 *a*)..... 25
Felloes or fellies, wood, as mfs. of wood (230, T. R., p. 592)..... 35
rough hewn or sawed only (223)..... 20
Felt, adhesive, for sheathing vessels (569)*.....Free.
carpeting (406 *b*)..11 cts. per sq. yd. and hammer, for pianos, under 392 (s. s., 4827). 40
hats of fur, wholly or ptly. mfd., including fur hat bodies (451, s. s., 6487).... 55
hats of wool under 393, at rates graded according to value
shoes or boots, (396 *a*, s. s., 7218). 49½ cts. per lb. and 60
Felts, endless, and all other,† *not woven*, comp. wholly or ptly. of W., wstd. or hair, except adhesive fit for sheathing vessels (396 *b*). 49½ cts. per lb. and 60

* Held that this felt impt. for other uses was entitled to free entry under 569 (s. s., 10,460).

† Asphalted and bituminous felts in long rolls, were cl. under former acts as non-enumerated mfs. (s. s., 9503, 9981). But I can see no reason for continuing such cl. under the act of 1890.

Per ct.

same woven, are dtbl. under 392 as mfs. of W., etc., + +.
all other than above according to material of ch. v.
Fence chains. (See "Chains.")
posts, + +, of wood (755).....Free.
of cedar, sawed (220 *a*)..... 15
rails of round unmfd, timber (754). Free.
split, but unmfd. (220 *b*). 20
rods of iron or steel wire. (See "Wire.")
Fencing, iron or steel for mf. of. (See "Wire.")
Fenders or fire-screens, met. (215, s. s., 8684)..... 45
Fennel oil (661).....Free.
seed (699).....Free.
Fenugreek seed, cr. (699).....Free.
not cr. (24)..... 10
Fer Bravais or Bravais iron (74, s. s., 6837).....50 cts. per lb.
Fer Colla's, or Colla's reduced iron (74, s. s., 6837)..50 cts. per lb.
Fernet bitters (74, s. s., 10,418). 50 cts. per lb.
Ferri quinine citrate amorphous (75 *a*, s. s., 8504)..... 25
rubigo (75 *a*)..... 25
Ferro-China Bisleri (74, s. s., 7897). 50 cts. per lb.
manganese (134).....$\frac{3}{10}$ of 1 ct. per lb.
prussiate paper (419 *b*, s. s., 8903)..... 35
prussiate paper, so-called, but only paper for mf. of (422, s. s., 9501)... 25
silicon (134, s. s., 9447). $\frac{3}{10}$ of 1 ct. per lb.
Ferrules of cylinder polished cast-iron (162, s. s., 6774).....$1\frac{3}{4}$ cts. per lb.
of met. + + (215) 45
Fertilizers, animal carbon, bone-ash and bone-dust fit only for (511).....Free.
guano, manures and all substances expressly used for manure (600)..Free.
manure salts (600, s. s., 7764)....Free.
phosphates, crude or native (678). Free.
soot (600, s. s., 7201) .....Free.
sulphate of potash (685).....Free.
Feuilles graveures, as paper hangings (422, T. R., p. 579)..... 25

Per ct.

Fibers, asbestic, unmfd. (494).....Free.
bamboo (597).....Free.
so-called, but being split strips of bamboo about 12 inches long (229 or 773 *a*, s. s., 6338)..... 10
cocoa or cacao (542).....Free.
cotton, raw (549)..... .....Free.
dried (drugs) cr. (560).....Free.
not cr. (24)..... 10
flat and non-elastic, similar to sisal grass, and fit only for cordage, unmfd. (597, s. s., 8912).....Free.
flax. (See "Flax.")
for paper stock and fit only for (670). Free.
hemp. (See "Hemp.")
istle or Tampico fiber (592).....Free.
jute and jute butts (593–4).....Free.
indurated, wares of (461)..... 35
manilla (595).....Free.
"pine-tar," so-called, derived from fir tree needles, and hackled for upholstering pps. (597, s. s., 7512). Free.
rice root, cr. for mf. of brooms and brushes (597, s. s., 2764).....Free.
silk, raw and cocoons (704–5).....Free.
sisal grass and sunn (596–7) .....Free.
vegetable + +. (See "Fibrous," etc.)
wool and hair. (See those titles.)
Fibrin, in all forms (570).....Free.
Fibrous vegetable substances, and textile grasses, unmfd. and undressed, *all* + + including all not above specified (597).....Free.
Fichus, merino, S. and W., S. ch. v., dtbl. under 392 (s. s., 5964).
Fiddles (230)..... 35
Field grasses, wired and bunched (773 *b*, s. s., 9179)..... 20
Fifes, according to material ch. v.
"Figaro Salon," not a periodical, but dtbl. under 423 (s. s., 7633, 9107)... 25
Fig blue, dry or in oil (50 *a*). 6 cts. per lb.
in pulp or water, on the material in it (50 *b*).....6 cts. per lb.
paste (303, s. s., 5041)..... 35
Figs (300).....$2\frac{1}{2}$ cts. per lb.
preserved (303)..... 35

F

Per ct.

Figures, + + according to material.
wax, stuffed and dressed ptly. in woolens, firmly fastened to them, dtbl. *as entireties*, under 392 (s. s., 7566).
Filberts, in shell (307 *a*).....3 cts. per lb.
shelled (307 *b*).....6 cts. per lb.
Filé or gespinst (196, s. s., 6042)..... 30
Files and file-blanks, rasps and floats, of all cuts and kinds.
not over 4 inches long (168 *a*). 35 cts. per doz.
over 4 in. and under 9 in. (168 *b*). 75 cts. per doz.
9 in. long and under 14 in. (168 *c*). $1.30 per doz.
14 in. long and over (168 *d*). $2.00 per doz.
Filler or "filling up." (See "Earths, ochery.")
Filoselle, yarn, spun silk (410 *b*, s. s., 6305)..... 35
Filtering (419 *a*)..... 8 cts. per lb. and 15
Filtering paper, and paper filters, distinct articles, not to be classified alike (s. s., 8158).
stones unmfd. (773 *a*)..... 10
Filter-linen in the piece, dtbl, as other like mfs. (s. s., 2405).
Filters, e. w. tubes for, plain (101 *b*, s. s., 9670)..... 55
Filters, paper, disks cut from filtering paper and known as "paper filters" (425, s. s., 7323, 8158)..... 25
Filters other than above, according to material.
"Finkler's papainum album" (75 *a*, s. s., 7811)..... 25
Fine arts, sp. impts. for encouragement and promotion of. (See "Societies" and "Institutions.")
Fining clay prepd. by kiln-drying (773 *b*, Oct. 17, 1879, Toledo)..... 20
earth or "finings," for refining or clarifying wines, etc. (22, 774 *a*, s. s., 10,518)..... 50
Finishing powders according to material.
Fire arms,* all + + (215)..... 45
carbines (215)..... 45
muskets and sporting rifles (169)..... 25
pistols, revolving:
val. not over $1.50 each (170 *f. h.*). 40 cts. each and 35
val. over $1.50 (170 *g. h.*). $1.00 each and 35
all other (215)..... 45
rifles, all excepting sporting..... 45
shot-guns, double-barrelled, sporting, breech-loading:
val. not over $6 each (170 *a. d.*). $1.50 each and 35
val. over $6 and not over $12 (170 *b. d.*)..... .....$4 each and 35
val. over $12 (170 *c. d.*).$6 each and 35
shot-guns, single-barrelled, breech-loading (170 *e*).....$1 each and 35
all other than above (215)..... 45
boards (422)..... 25
brick;† decorated, enameled, glazed, or ornamented (93 *b*)..... 45
plain ‡ (93 *a*).....$1.25 per ton.
cases, central, or cartridge-shells, brass ch. v. (215, s. s., 3846)..... 45
clay. (See "Earths and Clay.")
crackers of all kinds, including "Chinese bombs" (438, s. s., 6037).....8 cts. per lb.
no tare or damage allowed.
proof chinaware (100 *a*, s. s., 5035)... 60
screens or fenders, brass (215, s. s., 8684)..... 45
wood (755).....Free.
works + + according to material ch. v. (s. s., 3202).
Fir-tree oil, so-called, but not that of commerce, being a mixed prep. comp. only in part of such oil (75 *a*, s. s., 9907)..... 25
Fish, alewives pickled in barrels or half barrels (292, s. s. 7215).1 ct. per lb.
all kinds of (as also fish oil), from Canada, Prince Edward Island and Newfoundland have been subject to duty, as other foreign fish, since July 1, 1885 (s. s., 6970).
and fish oil from British Columbia, dtbl. (s. s., 3354).

* Cannon ruled not to be fire-arms under the late tariff law (s. s., 7643).
† Fire-bricks with white glazed surface, dtbl. as glazed fire-brick (s. s., 9868).
‡ Certain so-called "tank-blocks," dtbl. as fire-brick (s. s., 9821).

Per ct.

American caught, viz.: the product of Am. fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by Am. vessels, or with nets or other devices owned by U. S. citizens (571, s. s., 10,391) .....Free.
anchovies and sardines. (See "Anchovies.")
American frozen in Canada for transportation (293, s. s., 3087).
¾ of 1 ct. per lb.
same, foreign cured and impt. in U. S. vessels other than that by which caught (571, s. s., 3543).....Free.
artfly. frozen, by patented or other process, dtbl. (s. s., 3087, 7837).
bladders or sounds, cr. (507).....Free.
both smoked and pickled, but not prepd. or prsvd. (293, s. s., 8319).
¾ of 1 ct. per lb.
Canadian. (See above "all kinds," etc.) or other foreign, + + frozen for transportation (293, s. s., 3062, 3280).....¾ of 1 ct. per lb.
canned clams (703, s. s., 6548)...Free.
canned mackerel (295, s. s., 9364)..... 30
cans, or pkgs. of tin or other metal, contg. free shell-fish, after June 30, 1891, as follows, viz.: *
not over 1 qt. in contents (296 *a*).
8 cts. per doz.
those exceeding 1 qt. pay in addition *for each addl. ½ qt. or fraction thereof* (296 *b*).....4 cts. per doz.
up to June 30, 1891, the duty remains as under acts prior to Oct. 1, 1890.†
cod, dried (293).....¾ of 1 ct. per lb.
cuttle fish bone (555).....Free.
eels pickled, but taken out of pickle, and impt. in dry flour barrels (292, s. s., 8556).....1 ct. per lb.
eels pickled, in kegs, but boiled and prep. by spicing, etc. (295, s. s., 8253)..... 30

Per ct.

eggs (561).....Free.
prepd. as caviare. (See "Caviare.")
food, invoiced as "tafel-oblaten;" sheet wafers (773 *b*, s. s., 6516)..... 20
for bait (572).....Free.
fresh + + (293).....¾ of 1 ct. per lb.
frozen, or packed in ice + + (293).
¾ of 1 ct. per lb.
glue or isinglass. (See "Gelatine.")
heating of while in bond not a ground for damage allowance, unless by accidental fire (s. s., 8296).
herrings, fresh (294 *b*).
¼ of 1 ct. per lb.
pickled or salted (294 *a*).
½ ct. per lb.
Iceland, taken by natives of, for Am. vessel, not free as products of Am. fisheries (s. s., 9054).
living + + (251)..... 20
same impt. as fresh fish for im. consumption (293, s. s., 9641).
¾ of 1 ct. per lb.
mackerel, pickled or salted (292).
1 ct. per lb.
prep. by cutting into pieces, seasoning, etc., and canning (295, s. s., 9364)..... 30
oils. (See "Oils.")
oil cake (599, s. s., 6386).....Free.
packed in any manner + + (295)..... 30
pastes (287, s. s., 7388)..... 45
prepd. salmon and all other + +, in cans or other pkgs. (295)..... 30
salmon, pickled or salted (292).
1 ct. per lb.
sardels, as herrings, pickled or salted (294 *a*, s. s., 9773).....½ ct. per lb.
sauces, + + (287)..... 45
servers, metal (215, s. s., 7921)..... 45
shrimps and other shell-fish (703, s. s., 9645).....Free.
skins, raw (573).....Free.

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* Cans mfd. in U. S of foreign tin, expt. and retd., filled with fish, are subject to this duty (s. s., 2435).

† Under rulings of the department under the act of 1883, the proviso relating to "cans," etc., containing free fish, in section 4, of the act of Feb. 8, 1875, was held to be still in force. But these rulings were set aside by a decision of the U. S. court at Boston, in 1888, which held that this proviso was no longer in force. (See s. s., 8761).

F

Per ct.

Fish, small, mixed with vegetables in kegs and spiced, known as "Russian sardines," if fish ch. v. (295, s. s., 6024)..... 30

same, if vegetables ch. v. (287, s. s., 6024)..... 45

smelts in oil, put up as sardines and branded "Eperlans a l'huile," dtbl. as sardines under 291 (s. s., 1128).

fried and preserved in oil (295, s. s., 8393)..... 30

naturally frozen (293, s. s., 7989). ¾ of 1 ct. per lb.

smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepd. for preservation + + (293). ¾ of 1 ct. per lb.

sounds, cr. (507).....Free.

sprats or brisling, as herrings, fresh (294 *b*, s. s., 8843). ¼ of 1 ct. per lb.

pickled or salted (294 *a*, s. s., 8843). ½ ct. per lb.

in cans or other pkgs. (295)..... 30

smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepd. for preservation, + + (293). ¾ of 1 ct. per lb.

sturgeon, fresh for curing or smoking (293, s. s., 8347).....¾ of 1 ct. per lb.

taken by crew of Am. vessel with foreign help (571, s. s., 7933).....Free.

taken by fisherman "born and residing in Canada," but whose fathers were at the time of their birth Am. citizens, under section 1993, Rev. Stat.* (571, s. s., 6969, 8107).

tongues, cr. (507, 774 *a*, s. s., 1648). Free.

wax (773 *b*, s. s., 6263)..... 20

F

Per ct.

when free entry of mackerel during prohibited season, not allowed (s. s., 8118, 8856).

Fisheries, American, fish the product of (571).....Free.

spermaceti, whale, and other fish oils of, and *all other articles* the product of (661).....Free.

prohibition of the impt. of mackerel during spawning season (s. s., 8646, and see 1375–8, Pt. I.).

imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of these purposes, the duties on the same shall be remitted (322 *c*).

Fishing boats and appliances impt. for temporary use, dtbl. (s. s., 7775).

floats, cork, quill and small brass ring, cork ch. v. (773 *b*, s. s., 10,927)..... 20

lines, hemp (362 *c*, s. s., 9307). 2½ cts. per lb.

vessels, materials for construction and repair of, may be withdrawn from bond (s. s., 9481).

Flageolets according to material.

Flannels *for underwear*, wholly or ptly. of wool or animal hair:

val. not over 30 cts. per lb. (393 *a*). † 16½ cts. per lb. and 30

val. over 30 and not over 40 cts. (393 *b*).....22 cts. per lb. and 35

val. over 40 and not over 50 cts. (393 *c*).....33 cts. per lb. and 35

* *The section referred to reads as follows, to wit:*

"Sec. 1993. All children heretofore born or hereafter born out of the limits and jurisdiction of the United States, whose fathers were or may be at the time of their birth citizens thereof, are declared to be citizens of the United States; but the rights of citizenship shall not descend to children whose fathers never resided in the United States."

† Congress seems in paragraph 393, to have intended this ad valorem rate, but the succeeding provisions of the same paragraph, unless they are held to add 35 per cent. to this 30 per cent. clearly conflict with it; and in view of the general provision for conflicting rates (*see* last clause of section 5 of the Tariff Act), the constituted authorities may decide the higher rate to be the true one.—EDITOR.

Per ct.

but all flannels composed as above, and val. at over 50 cts. per lb. are classified with and pay same duty as women's and children's dress goods, etc., to wit:

those of which the warp consists wholly of cotton or other vegetable material:

val. not over 15 cts. per sq. yd. (394 *a*).....7 cts. per sq. yd. and 40

val. over 15 cts. per sq. yd. (394 *b*). 8 cts. per sq. yd. and 50

all those of which the warp is otherwise composed, and all + + (395 *a*). 12 cts. per sq. yd. and 50

And all flannels so classified with, and paying duty as such dress goods, etc., weighing over 4 ounces per sq. yd. must pay (394 *c*, 395 *b*). 44 cts. per lb. and 50

"foule serge" not classifiable as, but as dress goods (s. s., 10,076).

Llama tennis cloth, and lawn tennis suitings, cl. as flannels under 393 (s. s., 8269).

mfs. com. kn. as, and made of C. and W. warp with W. filling, dtbl. as flannels under 393 (s. s., 9757).

shirting, so-called, *fulled*, dtbl. under 392 as mfs. of W. + + (Nov. 16, 1863, N. Y.).

strips emb. with C. or other mat. dtbl. as trimmings under 398 (s. s., 3178, 3837).....60 cts. per lb. and 60

Flasks, glass, as "Bottles."

powder, according to material.

quicksilver. (See "Quicksilver.")

Flat- or sad-irons (161) ...1$\frac{2}{10}$ cts. per lb.

steel or iron. (See those titles.)

bar-iron. (See "Iron.")

Flavoring extracts, alc. (See "Alcohol.")

liquors, as "alcoholic compounds," which see.

Flax, crude or not hackled or dressed * (357).....1 ct. per lb.

hackled, known as "dressed line." (358).....3 cts. per lb.

Per ct.

Italian, so-called, but really hemp, cr. (360, Oct. 24, 1859, Boston). $25 per ton.

New Zealand, so-called, crude (597, s. s., 9464).....Free.

straw (356).....$5 per ton.

tow (359).....$\frac{1}{2}$ ct. per lb.

mfs., viz.: all + + composed of, or of which flax is the comp. of ch. v. (371 *a*)..... 50

but until January 1, 1894, *such* mfs. of *flax*, contg. more than 100 thds. to the sq. inch (counting both warp and filling) pay only (371 *b*)..... 35

and cotton lace bed-sets (373 *a*, s. s., 10,480)..... 60

bagging for cotton. (See "Bagging.")

bags for grain made of burlaps (365). 2 cts. per lb.

burlaps. (See "Burlaps.")

carpeting wholly or ptly. of + + (407)..... 50

collars and cuffs, wholly or ptly. of. (See "Collars" and "Cuffs.")

edgings (373 *a*)..... 60

embroideries and articles embroidered + + (373 *a*)..... 60

gilling nets, or gill netting, nets, webs and seines comp. of threads or twine of yarn not higher than No. 20 (367 *a*).....15 cts. per lb. and 35

same comp. of threads or twine of finer yarn (367 *b*).20 cts. per lb. and 45

handkerchiefs, hemstitched or emb. wholly or ptly. of (373 *a*)..... 60

other than hemstitched or emb. (349 *a*)..... 50

hydraulic hose, wholly or ptly. of (368). 20 cts. per lb.

insertings (373 *a*)..... 60

laces and articles wholly or ptly. of lace, + + (373 *a*)..... 60

lace window curtains (373 *a*)..... 60

material + + suitable for covering cotton. (See "Bagging.")

measuring tapes, flax, lr. and met., F. ch. v. (371 *a*, s. s., 10,771)..... 50

* This includes broken flax containing all the fiber (s. s., 7318) and flax imperfectly hackled, tow only ptly. removed (s. s., 8965), also flax not hackled, but only prepd. therefor by the preliminary "processes of rippling, steeping, spreading, lifting, and scutching" (s. s., 8152).

F

Per ct.

Flax neck rufflings (373*a*)..... 60
pack thread. (See "threads" below.)
ruchings and articles made of, wholly or ptly. + + (373 *a*)..... 60
seed, bushel of 56 lbs. (285).
30 cts. per bush.
but no drawback allowed on oil cake made of impt. seed.
oil, per gal. of 7½ lbs. (41).
32 cts. per gal.
tamboured articles of (373 *a*)..... 60
threads or yarns of, or of flax or hemp mixed with other fibers.
val. at 13 cts. or less per lb. (370 *a*).
6 cts. per lb.
val. over 13 cts. (370 *b*)..... 45
trimmings (373 *a*)..... 60
tuckings and other articles wholly or ptly. made of + + (373 *a*)..... 60
twine (371 *a*)..... 50
Tyne castle canvas, flax and paper for hangings, F. ch. v. (371 *a*, s. s., 9624)..... 50
waste, paper stock only (670, s. s., 9631)..... Free.
wearing apparel, all articles of, of every description + +, comp. wholly or ptly. of linen (372 *c*)..... 55
webbing (371 *a*)..... 50
yarns. (See above "threads.")
Fleams (215)..... 45
Flesher knives. (See "Knives.")
Flies, Spanish, crude (560)..... Free.
prepd. (75 *a*)..... 25
Flint, flints, and ground or pulverized flint stones (574, s. s., 8842)... Free.
Flint glass bottles, etc. (See "Glass.")
Flitters, as bronze powder (190, s. s., 6331)..... 12 cts. per lb.
Flitter-stickereien, spangle ornaments (215, s. s., 7287)..... 45
Floats, fishing. (See "Fishing.")
steel. (See "Files.")
Flocks, cotton (549)..... Free.
cotton-rags ground to powder for mf. of billiard balls (355 s. s., 7447)..... 40

F

Per ct.

or shoddy, unmfd., other than wool and cotton, as waste under 472..... 10
wool (389)..... 10 cts. per lb.
Floor cloth canvas, flax or hemp (371 *a*). 50
veg. fiber other than cotton, flax or hemp, dtbl. under 374.
Floor cloth of cork, rubber and gutta percha according to highest rate on comp. ch. v. (775 *a*, Oct. 2, 1865, A. B. & Co.).
of veg. fibers + + (773 *b*)..... 20
drills, C., flax and wstd., as mfs. of W. + + under 392 (s. s., 3993).
matting of cocoa fiber or rattan (464).
12 cts. per sq. yd.
or carpeting of jute or hemp (363, s. s., 7237)..... 6 cts. per sq. yd.
Chinese (575)..... Free.
of round or split straw (575)... Free.
mats of cocoa fiber or rattan (464 *b*).
8 cts. per sq. ft.
cork ch. v. (773 *b*, s. s., 10,927) *... 20
India rubber ch. v. (460)..... 30
steel or iron wire (215)..... 45
oil cloth, stamped, painted or printed including linoleum, corticene, cork carpets, figured or plain, and all other oil cloths, exc. silk.
val. not over 25 cts. per sq. yd. (369 *a*)..... 40
val. over 25 cts. (369 *b*).
15 cts. per sq. yd. and 30
Floral extracts. (See "Alcoholic Comp.")
Flor benzoin, acid + + (473)..... Free.
Florentine mosaics, according to material of ch. v. (s. s., 547, 10,620).
Florin, Austrian, value when invoice is in sterling money and reduced to florins (s. s., 4557, 4800).
Floris pectoral syrup (75 *a*, s. s., 6687)... 25
Floss, cotton. (See "Cotton, thread," etc.)
linen, as linen thread or yarn under 370 (s. s., 7826, 7888).
Moravian on spools, as C. thread on spools.

* Possibly this decision does not include *all* unenumerated mfs. of cork, and these mats should have been classified as similitudes of cork-carpets under 369. The express enumeration of mats of wool, in 408, and classification there with *carpets* of like description, seems to afford a reason for a similar classification of cork-mats.

Per ct.

silk (410, s. s., 6305)..... 30
Flour, arrow root, unfit for use as starch (773 *b*)..... 20
bags. (See "Bags.")
buckwheat (773 *b*, s. s., 4984)..... 20
cassava, cassada, or tapioca, unfit for use as starch (730, s. s., 9031). Free.
corn, or corn meal, 48 lbs. to bushel (257).....20 cts. per bushel.
oatmeal (260).....1 ct. per lb.
rice (261 *d*).....¼ of 1 ct. per lb.
root, other than tapioca, if unfit for use as starch (773 *b*)..... 20
rye (263).....½ ct. per lb.
sacks, domestic re-impt. pay a duty equal to drawback allowed on material (s. s., 6852).
sago (695).....Free.
snuff (245).....50 cts. per lb.
sticks for soups (773 *b*, s. s., 8819)..... 20
tapioca. (See above "Cassava.")
wheat (265)..... 25
Any of the above, including that of chestnuts, yams, etc., fit for use as starch (323, s. s., 3385, 10,277), 2 cts. per lb.
of impt. wheat, drawback on. (See regs. s. s., 5193.)
Flower bulbs, not edible + + (699). Free.
plants, used for forcing under glass for cut flowers and decorative pps. (666).....Free.
roots, im. tr. of. (See s. s., 3726).
seeds + + (699, s. s., 5985).....Free.
stands, according to material (s. s., 6479).
Flowers, artfl. or ornamental, or parts thereof, of whatever material, and whether for millinery or other uses + + (443 *b*, s. s., 6216, 6387, 10,408, 10,493)..... 50
dyed moss as parts of (443 *b*, s. s., 2518)..... 50
part rubber (443 *b*, s. s., 7207)..... 50
parts of, of rubber or gutta percha, being small tubes painted and decorated with moss in im. of flower stems (443 *b*, s. s. 3386)..... 50
certain met. wreaths dtbl. as (443 *b*, s. s., 5366, 9469)..... 50

Per ct.

in wire baskets trimmed with silk, S. and fl. ch. v. (443 *b*, s. s., 6230)..... 50
of gelatine and wire (443 *b*, s. s., 7595)..... 50
rubber piping with briers attached to use as parts of (443 *b*, s. s., 8931)..... 50
silk, paper and cotton, pressed into desired shapes (443 *b*, s. s., 5983). 50
small stands of, under glass, gl. ch. v., but not separately valued in invoice (108, s. s., 1651)..... 60
wax (443 *b*)..... 50
natural, cut (773 *a*)..... 10
impt. as plants (282)..... 20
medicinal or drugs, cr. (560)....Free.
same not cr. (24)..... 10
not medicinal, bleached by chemical agents (773 *b*, s. s., 8639)..... 20
same, sun-bleached (773 *a*, s. s., 10,073)..... 10
bunched and wired as ornamental (443 *b*, s. s., 9944)..... 50
cr., used exclusively in dyeing or composing dyes (492).....Free.
dried and prepd. (773 *b*)..... 20
of pyrethrum roseum, cr., dried for mf. of insect powder (773 *a*, s. s., 3077)..... 10
dried and ground for insect powder (24, s. s., 6161)..... 10
in wreaths or other forms, finished for use (773 *b*, s. s., 1994)..... 20
"natural grass," so-called, being natural grasses dried and prepd. (773 *b*, s. s., 1739)..... 20
orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative pps. (666).....Free.
Flowers of enameled silver for parts of jewelry (452, s. s., 6222)..... 50
Flues, wrought-iron or steel (157). 2½ cts. per lb.
Flute and piccolo cleaners, met. (215, s. s., 9594)..... 45
Flutes, with metal keys (215)..... 45
toy, as toys (436, s. s., 1821)..... 35
Foil, metal (215)..... 45
Foils and foil blades (166, s. s., 6350).... 35

Per ct.

Folding rules of wood and metal (215, s. s., 7945)..... 45
Foliæ digitalis, cr. (560).....Free.
not cr. (24)..... 10
Font, marble baptismal (125, s. s., 6249). 50
Food for fish. (See "Fish food.")
lacteous (773 *b*, s. s., 7982)..... 20
Footballs, leather and rubber, r. ch. v. (460, s. s., 10,557)..... 30
Foot-muffs of sheepskin, wool on, and leather, lr. ch. v. (461, s. s., 755)... 35
"Foots" in cod-oil, no allowance for (s. s., 7310).
Forceps, sp. impt. as scientific insts., for colleges (677, s. s., 8605)..... Free.
Foreign bags, other than grain, expt. and retd. (See "Bags.")
consular officers, *not* entitled to free entry of their impts. (s. s., 7735).
corporations, consignments to branches of located here, not lawful (s. s., 7771).
drums or casks for expt. turpentine, dtbl. (s. s., 7913).
legations, secretaries and attaches of, not entitled to free entry of their impts. (s. s., 7735).
ministers, comity to (s. s., 4776, and see Regs. Arts., 306, 366–7 and 8).
newspapers and periodicals (657).
Free.
(But see 657 for the definition of the term "periodicals.")
mfs. and pkgs. containing same, to be marked, etc. (See "Articles.")
naval officers, clothing for, not free (s. s., 6606).
nickel coins. dtbl. if impt. for uses other than as currency (s. s., 6887).
old copper coins, in large quantities for mfg. pps. (192, s. s., 1760).
1 ct. per lb.
internal rev. stamps an element of dtbl. val. (s. s., 6382).
postage stamps, dtbl. (s. s., 8362).
tax or duty to be included in the value of impts. (s. s., 10,434).
Forfeitable goods, free household or personal effects packed with, not confiscable with, under 892, Pt. I. (s. s., 7344).

Per ct.

Forfeited goods, sales of (s. s., 7446).
Forfeiture, non-dutiable goods not subject to, for failure to make entry (s. s., 7686).
Forfeitures. (See rulings as to, s. s., 7717.)
Forged iron or steel. (See "Forgings.")
pincers and pliers, ptly. finished by grinding, etc. (215, s. s., 10,245). 45
shot-gun barrels, rough bored (702).
Free.
steel shot-gun barrels, requiring addl. boring to fit them to be stocked (702, s. s., 5962).....Free.
Forget's pulmonic syrup (75 *a*, s. s., 6687)..... 25
Forgings, iron or steel, for axles (154 *a*, s. s., 5310).....2 cts. per lb.
iron or steel + +, or forged iron and steel combined, of whatever shape or stage of mf. (139 *a*)..2$\frac{3}{10}$ cts. per lb. *but in no case less* (139 *b*) *than*..... 45
iron or steel or of both combined for vessels, steam engines and locomotives or parts of, weighing each 25 lbs. or more (153)....1$\frac{8}{10}$ cts. per lb.
Under which laws the following decisions have been made, viz. :
brick trowels finished, not cl. as (s. s., 8532).
drawing plate blanks for steel wire not further mfd. dtbl. as under 139 (s. s., 9028).
same, further mfd. (215, s. s., 6413)... 45
gun-springs, locks, hammers, taps and edge-tools of steel, + + tempered, polished and completed, not cl. as, but under (215, s. s., 10,568)..... 45
iron hooks, com. kn. as welt- or strip-awls, advanced beyond forging (215, s. s., 8323)..... 45
plumbers' iron hooks and holdfasts, dtbl. as, under 139 (s. s., 7404).
shackles or adjustable chain links of iron advanced in mf. not cl. as under 139, but under 215 (s. s., 9008)..... 45
stampings of steel for parts of bicycles, ptly. mfd. (215, s. s., 8894)..... 45
tools and implements of iron or steel, finished or ptly. mfd. (215, s. s., 8535)..... 45

Per ct.

Forks, carving, and cooks' of all sizes, finished or unfinished:
val. *not* over $4 per doz. pieces (167 *g* and *k*).
$1 per doz. pieces and 30
val. over $4 and not over $8 (167 *h* and *k*).....$2 per doz. pieces and 30
val. over $8 and not over $12 (167 *i* and *k*).....$3 per doz. pieces and 30
val. over $12 (167 *j* and *k*.
$5 per doz. pieces and 30
other than carving and cooks', of all sizes, finished or unfinished:
val. not over $1 per doz. pieces (167 *a* and *f*)..10 cts. per doz. and 30
val. over $1 and not over $2 (167 *b* and *f*).....35 cts. per doz. and 30
val. over $2 and not over $3 (167 *c* and *f*).....40 cts. per doz. and 30
val. over $3 and not over $8 (167 *d* and *f*).....$1.00 per doz. and 30
val. over $8 (167 *e* and *f*).
$2.00 per doz. and 30
gold, silver or Germ. silver (215)..... 45
tines, as unfinished forks, same as above (167, s. s., 1795).
Forms, buttons. (See "Buttons.")
of new declarations to invoices (831 *a*, *b*, *c*, *d*, *e*, *f*).
Formula for sampling and analyzing crude opium (s. s., 9754).
Fortification of sweet wines, wine-spirits for, under int. rev. laws. (See provisions as to, 813 to 821.)
Fortified lime juice, as alc. comp. (8 *b*, s. s.,8948).....$2 per gal. and 25
Fossil amber. (See "Amber.")
meal or kieselguhr (98 *b*, s. s., 7290).
$3 per ton.
Fossils (576).....Free.
Fossil-wax or ceresin (751, s. s., 2703, 6258).....Free.
Foule serge, as dress goods under 395 (s. s., 10,076).
Fountains, if works or art, or statuary, cl. as such. (See "American" and "Art.")
Fowls, land and water (505).....Free.
killed and dressed (315)...5 cts. per lb.
Foxglove. (See "Foliæ digitalis.")
Frame mirrors, hand-, pocket-, or table-,

Per ct.

of not over 144 sq. inches (122 *b*, s. s., 6698)..... 45
duty in add. on frames according to material (117).
show-cards, held to be dtbl. as an entirety according to material of ch. v., viz.: the wooden frames (230, s. s., 6523)..... 35
Frames and moulds, plain, plaster of Paris ch. v. (101 *b*, s. s., 8097)..... 55
brass and paper (215, s. s., 8383)..... 45
hand-mirror, wood, without plates (230, s. s., 9254)..... 35
for paintings, dtbl. according to material (s. s., 8006).
for triplicate mirrors. met. and wood (215, s. s., 9149)..... 45
for works of art, according to material (s. s., 8277).
iron for holding plush, dtbl. (s. s., 6422).
looking-glass, pay duty in addition to that on glass, according to material (117).
on paintings, sp. impt. for religious societies (s. s., 8589).....Free.
of wood for handling barbed wire (230, s. s., 6825)..... 35
on paintings, sp. impt. for permanent exhibition under 759 (s. s., 8566).
Free.
picture or looking-glass, *ungilt*, covered with whiting and glue, wood ch. v. (230, s. s., 3081)..... 35
or sticks for umbrellas, etc. (See "Umbrellas.")
Frame work of iron for floors, parts of impt. separately, *not* cl. as an entirety (s. s., 7773).
Frankfort black (52)..... 25
Frankfurter sausages. (See "Sausages.")
Frankincense gum, cr. (560).....Free.
not cr. (24)..... 10
Free entries, examination of pkgs. (s. s., 6415).
goods for im. tr. (See s. s., 5970).
Free list, articles specified in, without terms of limitation, are free, irrespective of condition, if they retain their commercial designations (s. s., 9415).

F **F**

Per ct. Per ct.

Free ports, list of. (See s. s., 9137).
ports, tonnage tax on vessels from (s. s., 10,379).
Freestone, hewn, dressed or polished (128)..... 40
unmfd. or undressed (127).
11 cts. per cub. ft.
Freezing, a casualty under 1009 Pt. I. (s. s., 7968).
Freight, liens for (s. s., 5866, 6580, 6836).
French chalk (16 *a*).....1 ct. per lb.
green (61 *a*)..... 25
leaf, as annotto (484) .....Free.
mustard. (See "Mustard.")
sand, cr. or mfd. (723)..... Free.
Frillings, cotton (373 *a*, s. s., 7226)..... 60
cotton strips felled and crimped for mf. of (355, s. s., 7551)..... 40
cotton, silk and met. fabric, C. ch. v., used for trimming pps. (373 *a*, s. s., 10,068)..... 60
Fringe, metal (196, s. s., 6149) 30
Fringes, bead or bugle, glass ch. v. (108)..... 60
cotton, flax, hemp or other veg. fiber ch. v., if not part wool or hair (373 *a*). 60
silk ch. v. (412)..... 50
wholly or ptly of W., wstd. or animal hair (398)..... 60 cts. per lb. and 60
Frizzles, or curls, human hair ch. v. (461)..... 35
silk ch. v. (414)..... 50
Frogs, living (251)..... 20
slaughtered, raw and unprepd. (773 *a*, s. s., 10,270)..... 10
Frontal mirrors, for surgeons' use, if glass ch. v. (108, s. s., 9958)..... 60
if met. ch. v. (215, s. s., 9958)..... 45
Frostings, painters' (61)..... 25
Frozen fish (293) .....$\frac{3}{4}$ of 1 ct. per lb.
Fruit brandies and whiskies cannot be transferred to mfg. w. h. (s. s., 6937).
drops, as confectionery (s. s., 5562).
ethers, oils or essences. (See "Ethers.")
expt. of with drawback. (See regs., s. s., 6488).
green, in boxes for transportation, boxes not dtbl. (s. s., 5955).
juices + +* containing not over 18 per cent. of alc. (339 *a*).
60 cts. per gal.
contg. over 18 per cent. of alc. (339 *b*).....$2.50 per pf. gal.
of black currants, called "jus de cassis," dtbl. as fruit juices (s. s., 7671).
lemon and lime† (631).....Free.
sour orange (631).....Free.
same concentrated (631, s. s., 2345).
knives. (See "Knives.")
plants, tropical and semi-tropical for propagation or cultivation (577).
Free.
sirup, orange and lemon, juice boiled with sugar, for use as a beverage (773 *b*, s. s., 1868)..... 20
tablets, as confectionery, which see (s. s., 7652, 8185).
Fruits, apples green or ripe (297).
25 cts. per bushel.
dried, desiccated, evaporated or prepared in any manner and + + (298).....2 cts. per lb.
artfl., according to material (s. s., 8179).
canned in their own juices only (304). 30
comfits or conserves of (303)..... 35
crystalized, as comfits (s. s., 2704).
currants, Zante or other (578).....Free.
dates, (579).....Free.
drugs. (See "Drugs.")
figs (300).....$2\frac{1}{2}$ cts. per lb.
grapes, per barrel of 3 cubic feet capacity, or fractional part thereof (299 *a*).....60 cts.
jams of (303)..... 35
jellies of (303)..... 35

* See s. s., 9765, as to application of rulings under former laws to the fruit juice of commerce obtained from fruit in its natural condition, and simply charged with spirits to prevent fermentation. See also s. s., 9350 and 9389.

† Fruit juice of lemon and lime containing over $2\frac{1}{2}$ per cent. of absolute alcohol, was under the late law, held by the department to be dtbl. at $2 per gal. for the alc. therein, and 25 per cent. ad val. (s s., 9498).

Per ct.

lemons and limes. (See below "Oranges.")
lichi-fruit dried (580, s. s., 3162).Free.
medicinal or for dyeing pps. not edible, cr. (560).....Free.
same, not cr. (24)..... 10
oils of. (See above "Ethers.")
oranges, lemons, and limes in packages of the capacity following, to wit:
of not over $1\frac{1}{4}$ cubic ft. (301 *a*).
13 cts. per pkg.
of over $1\frac{1}{4}$ and not over $2\frac{1}{2}$ cubic ft. (301 *b*).....25 cts. per pkg.
of over $2\frac{1}{2}$ and not over 5 cubic ft. (301 *c*) .....50 cts. per pkg.
of over 5 cub. ft. for every additional cub. ft. or fractional part thereof (301 *d*).....10 cts.
in bulk (301 *e*).....$1.50 per 1000.
on boxes or barrels containing any of above, in addition (301 *f*)..... 30
orange or lemon peel, preserved or candied (305).....2 cts. per lb.
packed in Am. barrels or boxes expt. finished or in shooks, *such coverings* are free (493 *b*).
pickled (287)..... 45
plums and prunes (299 *b*).2 cts. per lb.
preserved in their own juices (304)..... 30
in sugar, sirup, molasses or spirits + + (303)..... 35
prunelles (580, s. s., 6330).....Free.
put up with water only, in hermetically sealed cans, jars, or bottles (304, March 8, 1860, N. O.)..... 30
raisins (302).....$2\frac{1}{2}$ cts. per lb.
tamarinds (581).....Free.
other than the above, in their natural condition, or preserved by drying only, to wit: "fruits, green, ripe, or dried + +," including apricots, bananas, berries, cherries, mangoes (tree), pineapples, plantains, and all other edible not specified for duty (580).....Free.
tropical, permits for delivery (s. s., 5761).
same permits for unlading (s. s., 8418).
unlading of, at night (s. s., 7727).

Per ct.

Frying-pans, cast-iron (161).
$1\frac{2}{10}$ cts. per lb.
coated, glazed, or tinned (163).
3 cts. per lb.
Fry's malted cocoa (319, s. s., 6518).
2 cts. per lb.
Fuel, patent-, coal-tar prep. (19, s. s., 7650)..... 20
Fullers' earth, unwrought or unmfd. (98 *a*).....$1.50 per ton.
wrought or mfd. (98 *b*).....$3 per ton.
Fulminates, fulminating powders and like articles + + (439)..... 30
Fumigating pastiles (773 *b*, s. s., 6114).. 20
Fur, all articles made of, or of which it is comp. of ch. v. (461, s. s., 6306, 10,913)..... 35
clippings (472, s. s., 868, 10,540)..... 10
cloaks of W. and fur (396 or 397, s. s., 6862).....$49\frac{1}{2}$ cts. per lb. and 60
coat and cloak linings, invoiced as "dyed tallapin sacs" as mfs. of fur (461, s. s., 10,913)..... 35
coats or garments (461, s. s., 7451).... 35
"coney-plates," so-called, being parts of coney skins sewed together and used for linings and mf. of children's cloaks, etc. (461, s. s., 1556)... 35
coney shreds, for glue stock (606, s. s., 10,014).....Free.
coney skins, plucked of the coarse hair (588, s. s., 10,901).....Free.
cuffs and collars of (461)..... 35
same, of silk, feathers and fur, S. ch. v. (413 *a*, s. s., 6252)..... 60
cuttings or pieces of dressed fur skins (444, s. s., 6631)..... 20
dressed, viz.: goat skins temporarily sewed together as rugs (444, s. s., 7063)..... 20
dressed seal skins, chgs. for lot-money, brokerage, insurance, interest, dressing, dyeing and cold storage, elements of dtbl. value (s. s., 8899).
hare's, undressed, *not* on the skin (444, October 31, 1863, Baltimore, s. s., 9862)..... 20
hat bodies (451)..... 55
hats of, or of which it is ch. v. (451)..... 55
hatters', not on the skin (444)..... 20

F

Per ct.

Fur, lamb-skin coats and coat linings, with wool on, permanently sewed together (461, s. s., 8867, 10,324)..... 35
leopard skins ptly. mfd. (461, s. s., 9642)..... 35
leopard and tiger skins ptly. mfd. (461, s. s., 10,795)..... 35
(See s. s., 10,795, as to what constitutes dressing of).
not on the skin, with slight admixture of coarse hair (444, s. s., 10,096)..... 20
plates, matched and permanently sewed together for coats and coat linings (461, s. s., 8517)..... 35
rabbit's, felt hats of (451)..... 55
rabbit's hair gloves (461, s. s., 9672)... 35
sable skins dressed (444, s. s., 10,053). 20
sable tails, scraped for preservation and not further mfd. (588, s. s., 9603).....Free.
sealskin cloaks (461, s. s., 9085)..... 35
sheepskin crosses, so-called, not furs on the skin (s. s., 10,883).
skins, cleaned and dried only (588, s. s., 9731).....Free.
skins, raw, "plucked or pulled" only (588, s. s., 6372).....Free.
skin waste for glue stock (606, s. s., 10,014).....Free.
"sleigh robes," so-called, being portions of fur skins, loosely and temporarily basted together in form of such robes and rugs, but to be refitted (444, s. s., 6078)..... 20
Thibet lamb coats or crosses, ptly. finished for coats and coat linings (461, s. s., 9759)..... 35
trimmings for cloaks, etc. (461, s. s., 6160)..... 35
waste (472, s. s., 6736)..... 10
yarn (461, s. s., 6208, 7173)..... 35
Furs undressed (587).....Free.
Furnaces, portable, iron castings for, ground, etc. (161, s. s., 5930).
$1\frac{2}{10}$ cts. per lb.
Furniture beaters, rattan (230, s. s., 7188)..... 35
Furniture, house or cabinet, of wood, wholly or ptly. finished (230)..... 35
all other than wood according to material.

G

Per ct.

Fuse for smokers' use (468 *a*, s. s., 1778). 70
safety, jute ch. v., dtbl. under 374 as mf. of jute (s. s., 6213).
Fusel oil, or amylic alcohol (42)..... 10
Fusible enamel (122 *d*)..... 45
Fustic, in stick or cr. (492 or 560)..Free.
not crude (24)..... 10
extracts or decoctions of (26 *a*).
$\frac{7}{8}$ of 1 ct. per lb.

G

Gabardines (397).....49½ cts. per lb. and 60
Gage-plums (299)..... .....2 cts. per lb.
Gages or gauges (measures) according to material.
Gaiters, as shoes, according to material.
Galanga, or galangal root, cr. (560)..Free.
not cr. (24)..... 10
Galeries, gold (215, s. s., 4204) 45
Gall, beef, for artists' use (773 *b*)..... 20
Gallein (18, s. s., 7892)..... 35
Gallic acid (473).....Free.
Gallipoli wine, or so-called "wein-most" unfermented grape-must or juice) in casks, as other still wines (s. s., 5092).
Gallocyanin (18, s. s., 10,081)..... 35
Gallo-flavin (18, s. s., 9098)..... 35
Galloons, bead or bugle, glass ch. v. (108)..... 60
cotton, ch. v. (354)..... 40
C. emb. with silk, S. ch. v. (413, s. s., 10,506, 10,667)..... 60
gold or other metal (215, s. s., 9496)..... 45
"herring-bone," so-called, but being C. trimmings (373, s. s., 10,757)..... 60
linen ch. v. (373 *a*)..... 60
metal, lr. and S., S. ch. v. (412)..... 50
metal and leather (215)..... 45
But see as to the last two articles decisions under former laws (s. s., 9496, 9583).
mixed materials + + according to rate on mat. of ch. v. (775 *a*, *b*, *c*).
silk (412)..... 50
wholly or ptly. of W., wstd. or animal hair (398, s. s., 5808, 9496).
60 cts. per lb. and 60
Galls, nut, cr. (560).....Free.
not cr. (24)..... 10

Per ct.

Galvanized iron, steel, or wire. (See those titles.)
Gambier (589).....Free.
Gamboge gum, cr. (560).....Free.
not cr. (24)..... 10
Game, in the carcass, dressed or undressed (773 *a*, s. s., 2325, 7202)..... 10
prepared (312, s. s., 7244)..... 25
bags, according to material.
flax nets for, dtbl. under 367, according to quality of thread (s. s., 6689).
Games, if toys + + (436, s. s., 3357, 9170)..... 35
other than toys, according to material.
Gannister, cr. or unground (651, s. s., 3329).....Free.
ground (773 *b*, s. s., 8009)..... 20
grd. mixed with fire-clay and used for same pps. as the latter (98 *b*, 774, s. s., 423, 3329).....$3 per ton.
Garance, or granza, prep. madder (639). Free.
Garancine, ext. of madder (639, s. s., 5218).....Free.
Garbanum gum, cr. (560).....Free.
not cr. (24)..... 10
Garden seeds + + (286, s. s., 8122, 8131)..... 20
shears (215, s. s., 8587)..... 45
Garlands, for Christmas trees (436, s. s., 8656)..... 35
Garments, outside, for ladies' and children's apparel. (See "Woolens.")
Garnets, as precious stones, which see.
Garnetted thread waste. (See "Wool.")
Garters, C. and rubber webbing, C. ch. v.* (349 *b*, s. s., 9876).
50 cts. per lb. and 50
S. and rubber, S. ch. v.* (413 *b*, s. s., 10,323).....8 cts. per oz. and 60
steel-wire elastic, covered with leather, as mfs. of wire.
Gas burners, lava tips for, ornamented or decorated (101 *a*)..... 60

Per ct.

plain (101 *b*)..... 55
metal (215)..... 45
meters, admitted to entry in bond as machinery for repair, under 785, s. s., 8125).
natural, transmitted in pipes from Canada (773 *a*, s. s., 10,448)..... 10
pipes, cast-iron (160)..$\frac{9}{10}$ of 1 ct. per lb.
and tubes, wrought-iron and steel (157).....$2\frac{1}{2}$ cts. per lb.
retort carbon (773 *b*, s. s., 5050)..... 20
retorts, earthenware (102). each.....$3
water, barrels containing, dtbl. as unusual coverings (s. s., 10,072).
Gauge tubes, glass (108, s. s., 6461)..... 60
Gauging and weighing charges, *not* repealed by sec. 22 of the acts of June 10, 1890 (848 *a*) nor regarded as fees (s. s., 10,385, 10,503).
Gauging of impt. liquors, regs. amended (s. s., 7142).
of malt liquors in casks (s. s., 6055).
Gaze chamberg (414 *a*)..... 50
crepe Anglais (414 *a*)..... 50
Gearing chains for bicycles, dtbl. as other chains under 164 (s. s., 9969).
Geese, dressed (315).....5 cts. per lb.
living (315).....3 cts. per lb.
Gelatine, glue, and isinglass or fish glue, in sheets or other forms (27, s. s., 8655).
val. not over 7 cts. per lb..$1\frac{1}{2}$ cts. per lb.
val. over 7 and not over 30 cts..... 25
val. over 30 cts..... 30
arfl. flowers (443 *b*, s. s., 7595)..... 50
Japanese and Chinese known as "agar-agar," dtbl. under 773 *b* (s. s., 10,923)..... 20
lozenges (75 *a*, s. s., 6946)..... 25
Gelatinized paper (419 *b*, or 420 *a*, s. s., 9976)..... 35
Gems, as precious stones.
sp. impt. for certain societies or for schools or public libraries. (See those titles.)

* Decisions, s. s., 9876, and 10,323, were given under the act of 1883. These articles, as "*wearing apparel*," in part of rubber, but of which cotton or silk were respectively the component of ch. v., seem now clearly to be classifiable under 349 *b* and 413 *b*. But if rubber should be the comp. of ch. v., these paragraphs do not seem to be applicable, and the duty would probably be 30 per cent. ad val. under 460; or *possibly*, if cotton should be the minor component, 40 per cent. as "webbing elastic" under 354 *b*.

Per ct.

Genoese linen coatings as mfs. of linen under 371.

Gentian root, cr. (560).....Free.

not cr. (24)..... 10

Gentionella blankets. (See "Blankets.")

Gentlemen's necessaries, or pocket toilet cases, according to materials of ch. v. (s. s., 6217–18).

Genuine silver powder (215, s. s., 9101). 45

Geology, specimens of, impt. for cabinets or as objects of science and not for sale (712).....Free.

Geranium oil (76, s. s., 8631, 8651, 8992)..... 25

German books by mail (513 *a*, s. s., 10,364).....Free.

favors, so-called, but really toys, dtbl. as toys, according to material under either 100, 436, or 460–1 (s. s., 7853).

hares in vinegar (312, s. s., 7244)..... 25

sago, made of potatoes, but com. kn. as sago (695, s. s., 4443).....Free.

sickles, steel (215, s. s., 7818)..... 45

German silver, argentine (argentan) or albata, unmfd. (188)..... 25

articles, mfs. or wares wholly or ptly. of + + (215)..... 45

butter knives of. (See "Knives.")

clasps, if not jewelry (215, s. s., 4736). 45

crumb scrapers (215, s. s., 7921)..... 45

forks. (See "Forks.")

jewelry (452)..... 50

ladles (215, s. s., 7921)..... 45

nut-picks (215, s. s., 7921)..... 45

scrap (188, s. s., 3156)..... 25

servers, cake-, pie-, and fish- (215, s. s., 7921)..... 45

spoons (215, s. s., 7921)..... 45

toys (436)..... 35

Gespinst (196, 774, s. s., 6042)..... 30

Gilding and bronzing, distinction between (s. s., 6683).

Gilead, balm of (498).....Free.

Gilling, as distinguished from gilling twine under the act of 1883. (See s. s., 10,527.)

nets. (See "Flax.")

Per ct.

thread, linen, differs from "gilling twine," and is dtbl. under 370 as linen thread (s. s., 6029, see also s. s., 8477).

twine. (See "Twine.")

Gill-netting. (See "Flax" and s. s., 9115).

Gilt articles + + are all now dtbl. under 215 at..... 45

paper bands, embossed (420, s. s., 7258)..... 35

sleeve, front, and collar buttons or studs (452, s. s., 9832)..... 50

thimbles (215, s. s., 10,681)..... 45

Gimlets (215)..... 45

Gimps, beaded, glass ch. v. (108)..... 60

metal ch. v. (215, s. s., 6547, 9078). 45

cotton (354 *b*)..... 40

linen ch. v. (373 *a*)..... 60

metal ch. v. (215, s. s., 10,560)..... 45

mixed + + according to comp. of ch. v.

silk ch. v. (414)..... 50

wholly or ptly. of W., wstd. or animal hair (398)..... 60 cts. per lb. and 60

Gin. (See "Liquors.")

Ginger ale essence (8, s. s., 7263).

$2 per gal. and 25

extract (75 *a*, s. s., 7263)..... 25

ginger beer, lemonade, soda water, and other similar waters, in plain, green or colored molded or pressed glass bottles, contg. each *not* over ¾ of a pt. (340 *a*)...13 cts. per doz.

same contg. over ¾ of a pint and *not* over 1½ pints each (340 *b*).

26 cts. per doz.

No separate or addl. duty on *such bottles* * (340 *c*).

same imported otherwise than in *such bottles*, or in such bottles of larger size (340 *d*)...50 cts. per gal. and in addition thereto duty must be paid on the bottles or other coverings at the same rates as if empty (340 *e*).

Ginger beer. (See above "Ginger ale.")

* See s. s., 10,473, as to the effect of section 29, of the customs admn. act of June 10, 1890, on this exemption as to importations under the act of 1883.

G

	Per ct.
Ginger, essence of (76)	25
same if part alcohol (74).	50 cts. per lb.
liqueur.*	
root (green, fresh, or dried), ungrd., but not candied or pres'vd (716, May 6, 1863, N. Y., and s. s., 658, 5314)	Free.
ground or powdered (326 *a*).	4 cts. per lb.
pickled (287)	45
preserved or candied (303)	35
sweepings and refuse (716, s. s., 5314)	Free.
Ginghams as cotton cloth.	
Ginseng root, cr. (560)	Free.
not cr. (24)	10
Girandoles, chandeliers (215)	45
Girders, iron or steel (137).	$\frac{9}{10}$ of 1 ct. per lb.
Girths, saddle, and other according to material.	
GLASS AND GLASSWARE, to wit:	
all articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, exc. plate glass silvered, or looking-glass plates (106)	60
articles of, as bits of beveled plate-glass cut in various forms (106 or 108, s. s., 10,780)	60
articles of, such as illuminators, etc., cut (106, s. s., 10,899) †	60
all mfs. of, or of which glass is the comp. of ch. v. + + (108)	60

G

	Per ct.
artfl. flowers of (443 *b*)	50
fruits of, whether for millinery or other pps. ‡ (108)	60
balls and circular tablets for ornamental settings in windows, stoves, etc. (108, s. s., 9523)	60
for decorating Christmas trees (436, s. s., 2147)	35
for marbles (436, s. s., 3821)	35
of various sizes (*not exceeding* 1 *inch*) colored, plain, or faceted, for use in the mf. of mock jewelry, combs and personal ornaments, not set (454 *c*, s. s., 7305, 9077, 9152)	10
with brass attaching screws, gl. ch. v. (108, s. s., 5992, but see also s. s., 9152 and 9523)	60
barometers, brass ch. v. (215, s. s., 1606)	45
gl. ch. v. (108, s. s., 10,325)	60
baskets (108, s. s., 10,147)	60
barrels, small ornamented, empty (108).	60
filled with spirits, etc., in add. to duty on contents (108, s. s., 3431).	60
bead-necklaces, if jewelry (452)	50
or beads threaded or strung (108, s. s., 10,673)	60
beads, loose, unthreaded, or unstrung (445)	10
bent or curved, for special pps. as carriage fronts, show cases, curved windows, etc., dtbl. as polished plate-glass under 115 (s. s., 4398, 10,352).	

* An article under this name containing 16 per cent. of alcohol, was by decision, s. s., 4374, cl. under the laws then in force (Jan. 5, 1880), as an unenumerated mf. at 20 per cent. ad val.

† The Board of General Appraisers in making this decision say: "The word 'cut' or 'cutting,' as applied to glass manufacture, is understood to embrace the process of grinding and polishing by the use of revolving wheels or cutting-tools, to which the articles of glass are held or pressed. This process is thus briefly described in Spon's *Encyclopædia of Manufactures*, vol. 1, p. 1074, title 'Glass-cutting': 'The mark of fracture left at the base of a blown-glass vessel by the working-iron is removed by pressing it upon the edge of a swiftly revolving wheel. After the inequality is removed, the roughness is polished away by substituting a wooden wheel for the stone one. Cutting and engraving are modified forms of the same process. The difference in effect lies in the greater depth of incision produced by cutting. In either process, lathes are used, in which the glass is pressed against the cutting-tools, instead of the cutting-tools being pressed against the glass. The cutting-tools are wheels revolving rapidly in a perpendicular line.'"

‡ A decision of June 1, 1882 (s. s., 5251), classified artfl. fruits of glass for hat or bonnet trimmings, as similitudes of artfl. flowers, under the laws then in force. But the terms of the present act in par. 108, are so comprehensive that there seems no room under the rulings of the U. S. Supreme Court, for the application of the similitude provisions in such cases, nor has s. s., 8179, classifying them as hat-trimmings any application now.

Per ct.

Glass and Glassware:
- blocks, opaque, for mosaic work (108, s. s., 4909)..... 60
- blue, and blue with red centre. (See below "Glass, colored.")
- Bohemian glassware (106 or 108, s. s., 10,925)..... 60
- bottles. (See "Bottles.")
  - and jars, ordinary, sp. impt. for colleges *not* free (s. s., 3044).
  - green or colored, with openings ground smooth to secure close fitting of metal caps (106, s.s., 9855). 60
  - green and lime-glass, with rim or edge of the mouth rough-ground, cutting held to be too trivial to control classification (s. s., 10,656).
  - certain chemical, sp. impt. under 677, *free* as philosophical apparatus (s. s., 6939).
- broken, or pieces of, new or old, which cannot be cut for use and fit only for re-mf. (590, s. s., 6591).....Free.
- bugles, as beads, which see above.
- bull's-eye lanterns, gl. ch. v. (108, s. s., 8345)..... 60
- bull's-eyes (108, s. s., 9385)..... 60
- button centres (108, s. s., 3458)..... 60
  - molds, ordinary (108)..... 60
- buttons (108)..... 60
  - round pieces of glass, ornamented, for use in mf. of buttons (108, s. s., 4316)..... 60
- carboys. (See "Bottles.")
- cathedral, as unpolished cylinder, under 112 (s. s., 6784).
- charms, gl. and ivory, gl. ch. v. (108, s. s., 6050)..... 60
- chemical glassware for use in laboratory + + (107 s. s., 8141)..... 45
- chimneys, all (108)..... 60
  - and slides for toy magic lanterns (108, s. s., 10,859)..... 60
- colored glassware, invoiced as "ruby roudilles," "blue, with red centre," "blue," "green," etc. (106, s. s., 4206)..... 60
  - all other (106)..... 60
  - impt. in long round pieces for the mf. of buttons and im. pr. stones (108, Dec. 3, 1859, N. Y.). 60

G

Per ct.

- compositions of, in im. of pr. stones, not over 1 inch in size, not set (454 *c*, s. s., 5258)..... 10
  - set as jewelry (452)..... 50
- crystals for watches (211)..... 25
  - all other (108)..... 60
- cut, all articles of gl. cut (106, s. s., 6879, 7139, 10,780)..... 60
- cutters' stones, as grindstones under 129 (s. s., 310).....$1.75 per ton.
- cylindrical lenses, not cut, costing not over $1.50 per gross pairs (120, s. s., 8720)..... 60
- decanters, bottles, and other vessels of, cut, engraved, painted, or otherwise ornamented or decorated, must all, *if filled, in addition* to the duty on contents unless + +, pay the same rate as if *not* filled (111).
- decanters with musical attachments (108, s. s., 6355)..... 60
- demijohns. (See "Bottles," see also s. s., 10,764, as to construction of proviso in 104.)
- disks, colored, or bull's-eyes for ornamenting windows, stoves, etc. (108, s. s., 9385)..... 60
  - for clocks, etc., edges beveled (108, s. s., 7392)..... 60
  - for spectacles (108, s. s., 9618)..... 60
  - optical, or object glasses for telescopes, edges ground or cut (108, Aug. 5, 1858, Boston)..... 60
  - or plates, rough-cut or unwrought for use in the mf. of optical instruments, spectacles and eye-glasses, and suitable only for such use; but such disks over 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined (591, s. s., 5522, 9711, 9808).....Free.
- dram bottles, gl., met. and lr., gl. ch. v. (108, s. s., 8660)..... 60
- *same* if metal ch. v. (215, *Ibid.*)..... 45
- enamel, fusible (122 *d*),..... 45
- enamel, white, in the piece (108, s. s., 5896)..... 60
- engraved. (See above "Articles.")
- eye-glasses and eye-glass frames. (See "Eye-glasses.")

Per ct.

eye-glass lenses, with edges ground or beveled to fit frames (121)..... 60
flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded (105)..... 60
frosted. (See below "Window or plate.")
gauge tubes, plain gl. (105, s. s., 6461). 60
gilded articles of (106)..... 60
goblets with cut or ground rims (106, s. s., 3030)..... 60
ground plate (108, s. s., 9930, 10,912). 60
green, not the common bottle glass 106 s. s., 4206)..... 60
headed pins. (See "pins" below.)
heavy-blown, blown with or without a mold, finished or unfinished, but not cut or decorated (109)..... 60
jars as coverings of cigars (s. s., 7957).
cut, colored, or decorated (106, s. s., 9494)..... 60
pickle, preserve, *or other*, of plain, molded or pressed green or colored bottle glass + + (103 *a*).
1 ct. per lb.
same, of plain pressed flint and lime glass, other than bottle (105)..... 60
if filled and + +, pay in addition to duty on contents, the rates prescribed in 104 and 111.*
jet ims., other than jewelry (108, s. s., 5161)..... 60
jewelry in part of (452, s. s., 5161)..... 50
lamp shades, opaque, not plain, similar to porcelain (108, s. s., 5441)..... 60
lenses. (See "Lenses.")
looking-glass plates with beveled edges and of fixed sizes, dtbl. under 118 (s. s., 5455).
magic lantern slides with photos on them (108, s. s., 7473)..... 60
mfd. ptly. and broken in pieces for sp. uses (108, s. s., 6591)..... 60
mfs. of, or of which gl. is ch. v. + + (108)..... 60

Per ct.

microscopic slides and slide covers (108, s. s., 10,793)..... 60
mirrors, frontal, for surgeons' use. (See "Frontal-mirrors.")
mirrors, hand-, pocket-, or table-, not over 144 sq. inches in size, with or without frames or cases (122 *b*)..... 45
mirror plates, other than above silvered or unsilvered, if cut or edges beveled, dtbl. under 118 (s. s., 6180, 6524).
molds or lime-glass jars contg. jelly, dtbl. under 104 (s. s., 7824),
mosaic pictures, gl. ch. v.. sp. impt. for churches not free under 692, but dtbl. under 108 as mfs. of gl. + + (s. s., 9777)..... 60
object-glasses for telescopes or microscopes, edges ground or cut (108, s.s., Aug. 5, 1858, Boston, s. s., 10,793).. 60
obscured, in various sizes cut for sp. uses for photographic and ornamental pps. and not the plate or window glass of commerce (108, s. s., 4229)..... 60
old or broken, which cannot be cut for use, and fit only to be re-mfd. (590).
Free.
ornaments for ladies' hats, dresses, etc., and unfit for mf. of jewelry (108, s. s., 7591)..... 60
in im. of jet, for trimmings (108, s. s., 8311)..... 60
painted articles of. (See above "articles.")
oblong pieces of for use in mf. of jewelry, and *not* ranking as works of art (108, s. s., 4695)..... 60
or stained window glass or windows (122 *a*)..... 45
paintings on, ranking as works of art (465, s. s., 3142, 4814, 9428) †.... 15
pickle jars. (See above "Jars.")
pieces of unpolished crown-glass, so-called "thin glass," impt. in 1889, held to be dtbl. as other unpolished crown-glass under the laws then in force (s. s., 10,106).

* In s. s., 10,764, the Board of General Appraisers held that the proviso in paragraph 104 *c*, does not extend to *empty* vessels, etc., described in 103.

† When free as sp. impts. for presentation to religious societies, etc., under 757 (s. s., 10,374, 10,377).

Per ct.

Glass and Glassware:
- pins, metallic, * with glass heads (206, s. s., 10,686)..... 30
- plaques, of silvered glass with cut glass borders (108, s. s., 3012)..... 60
- plateaus of glass and metal, gl. ch. v. (108, s. s., 9977, 10,896)..... 60
- plate, engraved or embossed by sand-blast, dtbl. under 118, at 10 per cent. addition to ordinary rates on the like glass if plain. (But see s. s., 8493.)
- plates, cut, with photographs attached, gl. ch. v. (108, s. s., 9476)..... 60
- or object-glasses for microscopes (108, s. s., 7995)..... 60
- polished plate, with beveled edges, dtbl. under 118 (s. s., 8216).
- polished plate, used in car bodies, drawback on (s. s., 10,695).
- porcelain or opal (108)..... 60
- preserve jars. (See above "Jars.")
- printed, articles of (106)..... 60
- puff boxes (105 or 106, s. s., 9834)..... 60
- salvers, silvered, with cut-glass borders (108, s. s., 3012)..... 60
- sand (723).....Free.
- shades, clock, and other (108, s. s., 6558)..... 60
- sheets, or oblong strips of, painted in flowers for jewelry settings, etc. (106, s. s., 4695)..... 60
- silvered. (See above "articles.")
- spectacles, and frames for (119)..... 60
- stained, articles of (106)..... 60
- tablets, about 4 in. sq., for ornamenting ceilings, windows, etc. (108, s. s., 7972)..... 60
- thin-blown, blown with or without a mold (108)..... 60
- toy mirrors, with metal frames (436, s. s., 9329)..... 35
- toys (436, s. s., 2114, 3821)..... 35
- trays, silvered, with cut-glass borders (108, s. s., 3012)..... 60

Per ct.

- trial-glasses or boxes, for testing spectacles, etc., gl. ch. v. (108, s. s., 6027)..... 60
- *same* if metal ch. v. (215, s. s., 6027). 45
- tubes, colored (106, s. s. 8579)..... 60
- for thermometers (108, s. s., 5517)..... 60
- of flint glass (105 or 106, s. s., 3836). 60
- of plain, molded or pressed green or colored bottle glass (103 *a*). 1 ct. per lb.
- tumblers, cut or ground (106, s. s., 3030)..... 60
- medicine, cut and fitted in leather cases (108, s. s., 7669)..... 60
- unpolished crown-, merely cut into circles for mf. of talking dolls, or covers for microscopic slides, dtbl. under 112 (s. s., 10,879).
- vessels. (See "Bottles.")
- vials. (See "Bottles.")
- ware, chemical, cylinders and vessels used by chemists, dtbl. as, under 107 (s. s., 8141)..... 45
- ware, colored, other than common bottle glass (106, s. s., 4206)..... 60
- reburned, after being cut or ground (106, s. s., 3030)..... 60
- watch crystals, or glasses (211)..... 25
- windows and window glass, painted or stained + + (122 *a* and *d*, s. s., 9121, 10,377)..... 45

GLASS, WINDOW OR PLATE, AS FOLLOWS: †
- all cast polished plate-glass, silvered or unsilvered, and cylinder, crown, or common window glass, *when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored or otherwise ornamented or decorated*, shall be subject to a duty of ten per centum ad valorem in ADDITION to the rates otherwise chargeable thereon (118).

* The introduction into the present law, of the word "*metallic*" may possibly be held to exclude all pins composed in part of other material; but as the provision expressly includes "hat, bonnet, shawl, and belt pins," which are generally supplied with glass or composition heads, the above classification seems to me proper; especially as, in strictness, the term "*pin*" applies only to that part of the article which is its useful and essential feature.—EDITOR.

† See Table of Duties on Glass, Part IV., p. 26.

Per ct.

All cast polished plate-glass, silvered *and** looking glass plates, per sq. ft. :

not over 16 x 24 inches sq. = 384 sq. in. (116 *a*).....6 cts.

over 16 x 24, not over 24 x 30 = 720 sq. in. (116 *b*).....10 cts.

over 24 x 30, not over 24 x 60 = 1440 sq. in. (116 *c*) .....35 cts.

all above 24 x 60 (116 *d*).....60 cts.

none of these to pay a lower rate when framed, but to pay in add. upon frames the rate of duty applicable thereto when separately imported (117).

All cast polished plate-glass, finished or unfinished, *unsilvered*, per sq. ft.

not over 16 x 24 inches square = 384 sq. in. (115 *a*).....5 cts.

over 16 x 24, not over 24 x 30 = 720 sq. in. (115 *b*).....8 cts.

over 24 x 30, not over 24 x 60 = 1440 sq. in. (115 *c*).....25 cts.

all above 24 x 60 (115 *d*).....50 cts.

All cylinder and crown-glass polished, per sq. ft.

not over 16 x 24 inches square = 384 sq. in. (113 *a*) .....4 cts.

over 16 x 24, not over 24 x 30 = 720 sq. in. (113 *b*).....6 cts.

over 24 x 30, not over 24 x 60 = 1440 sq. in. (113 *c*).....20 cts.

all above 24 x 60 (113 *d*).....40 cts.

All fluted, rolled or rough plate-glass, not including crown, cylinder or common window glass, and weighing not over 1 lb. to the sq. ft. pays per sq. ft. as follows :

not over 10 x 15 inches square = 150 sq. in. (114 *a*).....$\frac{3}{4}$ of 1 ct.

Per ct.

over 10 x 15, not over 16 x 24 = 384 sq. in. (114 *b*).....1 ct.

over 16 x 24, not over 24 x 30 = 720 sq. in. (114 *c*).....1$\frac{1}{2}$ cts.

all over 24 x 30 = (114 *d*).....2 cts.

all weighing over 100 lbs. per 100 sq. ft. to pay an additional duty on the excess at the same rate † (114 *e*), and all plate-glass of this class when ground, smoothed or otherwise obscured, is subject to the same rate of duty as cast polished plate-glass unsilvered (114 *f*, s. s., 9495, 9596, 9930).

All unpolished, cylinder, crown and common window glass, whether plain or corrugated (s. s., 5543), per lb.

not over 10 x 15 in. sq. = 150 sq. in. (112 *a*).....1$\frac{3}{8}$ cts.

over 10 x 15, not over 16 x 24 = 384 sq. in. (112 *b*).....1$\frac{7}{8}$ cts.

over 16 x 24, not over 24 x 30 = 720 sq. in. (112 *c*).....2$\frac{3}{8}$ cts.

over 24 x 30, not over 24 x 36 = 864 sq. in. (112 *d*).....2$\frac{7}{8}$ cts.

all over 24 x 36 (112 *e*).....3$\frac{1}{8}$ cts.

Provided, That unpolished, cylinder crown and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the *actual* weight of glass (112 *f*, s. s., 11,089).

stained or painted window glass and stained or painted glass windows (122 *a* and *d*)..... 45

Glauber's salts, as sulphate of soda (85). $1.25 per ton.

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* Under a Treasury decision of July 2, 1863, addressed to the Collector at New York, the term "*looking-glass plates*" was held to mean "*any kind* of silvered glass used as looking-glasses, although not in fact, plate glass;" and it may be noted as a significant fact, that in the present law, the conjunction "*and*" is substituted for the "*or*" in the act in force when the decision was made, as also in the subsequent acts prior to this.

The Board of General Appraisers (s. s., 10,769) held that as Congress has specified looking-glass plates as a "*distinct*" commodity in 116, they are not subject to the additional duty of 10 per cent. imposed in 118 on the descriptions of glass therein specified.

† See rule for compnting duty on excess (s. s., 4532), in which the Department held, that "where the weight of such glass is over 100 pounds to the 100 square feet, each additional pound should be considered as the equivalent of a foot, and duty assessed according to the size of the glass."

Per ct.

Glaziers' diamonds. (See "Diamonds.")
lead (201).....2½ cts. per lb.
Globes, Betts' portable. (See "Betts'.")
glass for lamps or gas jets (108)..... 60
other according to material (s. s., 9419).
Gloria cloth, S. and wstd. as "dress goods" under 395 (s. s., 8050).
Glove-bindings, leather cut specially for (461, s. s., 9535)..... 35
cleaners, rubber (460, s. s., 2169, 2586) 30
stretchers, wood with 5 per cent. of met. (230, s. s., 9256)..... 35
Gloves, cashmere knit. (See "Cashmere.")
cotton or C. ch. v., whether part rubber or not (349, s. s., 6248)..... 50
lined with woolens (396 *a* and *d*, s. s., 318, 4194, 6428).
49½ cts. per lb. and 60
driving. (See below "Tilbury.")
fur (461, s. s., 2797, 7173, 9672)..... 35
hair, animal (396 *a* and *d*).
49½ cts. per lb. and 60
in traveller's trunk, not in excessive quantities (752 *a*, s. s., 7255)..Free.

Per ct.

kid and lambskin. (See below "Leather.")
knit, of W., wstd. or hair, wholly or in part, dtbl. under 392. (See "Woolens.")
leather, to wit: (See table below.)
all descriptions of, composed *wholly or in part of kid or other leather, and whether wholly or ptly. mfd.* (14 inches in extreme length *when stretched to full extent*, being in each case fixed as the standard, and one dozen pairs as the basis; THE DUTY ON NONE, HOWEVER, TO BE LESS THAN 50 PER CENT. AD VAL.), namely:
ladies' and children's, not over standard length.
plain unlined, per doz.
schmaschen (458 *a*).
$1.75 but not less than 50
lamb (458 *b*)..$2.25 but not less than 50
kid (458 *c*)...$3.25 but not less than 50
suedes (458 *d*)..... 50
all other (458 *e*) 50

DUTY ON LEATHER GLOVES.

DESCRIPTION.	Length, In inches.	Plain Unlined.		Lined.		Pique, or Prick-seam.		Embroidered with more than 3 strands or cords.	
		Per Dozen.	Per ct. Ad val.	Per Dozen.	Per ct. Ad val.	Per Dozen.	Per ct. Ad val.	Per Dozen.	Per ct. Ad val.
Ladies and Children's.									
Schmaschen.....	14 in. or less.....	$1.75	.....	$2.75	.....	$2.25	.....	$2.25	.....
Do.	Over 14 in.....	0.00	50	1.00	+ 50	0.50	+ 50	0.50	+ 50
Lamb.....	14 in. or less.....	2.25	.....	3.25	.....	2.75	.....	2.75	.....
Do.	Over 14 in.....	0.00	50	1.00	+ 50	0.50	+ 50	0.50	+ 50
Kid	14 in. or less.....	3.25	.....	4.25	.....	3.75	.....	3.75	.....
Do.	Over 14 in.....	0.00	50	1.00	+ 50	0.50	+ 50	0.50	+ 50
Suedes	14 in. or less.....	0.00	50	1.00	+ 50	0.50	+ 50	0.50	+ 50
All others.....	All lengths	0.00	50	1.00	+ 50	0.50	+ 50	0.50	+ 50
Men's, of all kinds	All lengths.....	1.00	+ 50	2.00	+ 50	1.50	+ 50	1.50	+ 50

None of these to pay less than 50 per cent. ad valorem.

The additional rates on lined, prick-seam, and embroidered gloves are cumulative, and must be paid on each of these features which the gloves embrace.

	Per ct.
lined, per doz.*	
schmaschen (458 *a* and *h*).	
$2.75 but not less than	50
lamb (458 *b* and *h*).	
$3.25 but not less than	50
kid (458 *c* and *h*).	
$4.25 but not less than	50
suedes (458 *d* and *h*).....$1.00 and	50
all other (458 *e* and *h*).....$1.00 and	50
pique or prick-seam, per doz.*	
schmaschen (458 *a* and *i*).	
$2.25 but not less than	50
lamb (458 *b* and *i*).	
$2.75 but not less than	50
kid (458 *c* and *i*).	
$3.75 but not less than	50
suedes (458 *d* and *i*).....50 cts. and	50
all other (458 *c* and *i*).....50 cts. and	50
embroidered with more than 3 strands or cords, per doz.*	
schmaschen (458 *a* and *j*).	
$2.25 but not less than	50
lamb (458 *b* and *j*).	
$2.75 but not less than	50
kid (458 *c* and *j*).	
$3.75 but not less than	50
suedes (458 *d* and *j*).....50 cts. and	50
all other (458 *e* and *j*). .50 cts. and	50
all of the above over 14 inches long, per doz.*	
plain unlined (458 *f*).....	50
lined (458 *f and h*).....$1.00 and	50
pique or prick-seam (458 *f* and *i*).	
50 cts. and	50
embroidered as above (458 *f* and *j*).	
50 cts. and	50
mens' of all kinds and all lengths, per doz.*	
plain unlined (458 *e*).....$1.00 and	50

	Per ct.
lined (458 *e* and *h*).....$2.00 and	50
pique, or prick-seam (458 *e* and *i*).	
$1.50 and	50
embroidered as above (458 *e* and *j*).	
$1.50 and	50
Provided, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an *additional* duty of $5 per doz. pairs.	
(See 939, Pt. I., as to discrimination in appraisements between trade-mark and other gloves, etc.)	
ladies' sheep-skin gloves, when clearly distinguishable from lamb-skin, cl. when plain unlined, under 458 *e* (s. s., 10,911).....	50
leather cut in shape for making, dtbl. as unfinished gloves under 458 (s. s., 5923).	
linen (372 *c*).....	55
of mixed materials, not part leather or part W., wstd. or hair, dtbl. according to material of ch. v. (775).	
of vegetable fiber other than linen (349 *a*).....	50
rabbit's hair, as mfs. of fur + + (461, s. s., 9672).....	35
silk or S. ch. v. (413 *a*, † s. s., 10,677, 10,724, 10,732).....	60
silk sp. impt. *not* free as "regalia" (s. s., 9197).	
taffita, S. and C., S. ch. v. (413 *a*, s. s., 6846).....	60
Tilbury or driving, as part leather gloves under 458 (s. s., 9466).	
wool or hair other than knit, wholly or in part + + (396).	
49½ cts. per lb. and	60

* The Board of General Appraisers hold that the additional rates of duty imposed on lined, pique or prick-seam, and embroidered leather gloves are cumulative; and that in a case of men's gloves before them, which were both prick-seam and embroidered, the additional duty for both these features accrued (s. s., 10,753). It follows, of course, that if they had also been lined, the additional rates for all these features, aggregating $2 per dozen, must have been assessed.

Gloves having two strands of embroidery and three additional cords held to be embroidered gloves within the meaning of 458 *j*, and subject to the additional duty. But others having three pairs of plain raised cords, some of them ending in "spear-points," were held not to be so embroidered (s. s., 10,910).

† The principle involved in the decisions above referred to is in accordance with the decision of the U. S. Supreme Court, in Hartranft *v.* Meyer (135 U. S. Rep., pp. 132–136), to the effect that the words "*component material of chief value,*" are more specific than the words "*made wholly or in part of,*" and should prevail in the classification.

Per ct.

Gloves, Tilbury, knit, or made on knitting machines or frames. dtbl. under 392 *a* (s. s., 10,736).
same, part silk, S. ch. v. (413 *a*, s. s., 10,677)..... 60
Glucose, burnt (22, s. s., 6740) 50
or grape sugar (240)...¾ of 1 ct. per lb.
Glue and chalk figures. (See "Chalk.")
certain bone-size dtbl. as, under 27 (s. s., 10,796).
decorative in part of, glue ch. v. (773 *b*, s. s., 7948)..... 20
and isinglass or fish-glue (27).
val. not over 7 cts. per lb. 1½ cts. per lb.
val. over 7, not over 30 cts..... 25
val. over 30 cts 30
paste. (See "Albumen substitute.")
sizing, as glue under 27 (s. s., 10,796).
drawback on (s. s., 5669).
stock, hide cuttings and all other (606). Free.
coney-shreds, as (606 s. s., 10,014). Free.
Glycerine, cr., not purified (28). 1¾ cts. per lb.
refined or ptly. refd. (28, s. s., 6048, 6648).....4½ cts. per lb.
no drawback on dynamite made in part of (s. s., 10,848).
Goa-powder, mixed mat. mfd. (773 *b*, s. s., 4196) 20
Goat hair, common and all other, unmfd. dtbl. as 2d class wool under 377 (s. s., 10,727).
noils including mohair, Cashmere, etc., dtbl. as wools of class 2 (s. s., 7470).
mfs. as "woolens" which see.
Goats, living (251)..... 20
Goat-skin carriage robes, as mfs. of fur (461, s. s., 3702)..... 35
rugs (461)..... 35
skins, Angora, raw, without the wool, unmfd. (605).....Free.
other than Angora, raw and unmfd. (605).....Free.
dressed and finished (456 *b*)..... 20
embossed (456 *b*, s. s., 5705)..... 20

Per ct.

portions of, temporarily basted or sewed together, and to be changed for permanent use (444 s. s., 7046, 7063)..... 20
Goblets, glass, cut or ornamented (106).. 60
of flint or lime gl. plain (105)..... 60
Gold, all articles, mfs. and wares + + wholly or ptly. of, and whether ptly. or wholly mfd. (215)..... 45
beaters' molds and skins * (598)..Free.
paper (425 s. s., 7979)..... 25
bullion (522).....Free.
coins (544).....Free.
crosses, as jewelry (452, s. s., 10,510). 50
dust (729, s. s., 7418) .....Free.
embroideries + + (215)..... 45
epaulets, galloons, laces, knots, stars, tassels, and wings (215)..... 45
foil for dentists' use (215, s. s., 2674). 45
galeries (215, s. s., 4204)..... 45
jewelry of (452)..... 50
leaf, per pkg. of 500 leaves (197 s. s., 6814).....$2 per pkg.
half-gold (197 April 2, 1863, N. Y.). $2 per pkg.
liquid, as paint (61 *a*, s. s., 5814)..... 25
mfs. of. (See above "articles," etc.)
medals of, such as trophies or prizes (648, s. s., 6566).....Free.
muriate of (76)..... 25
old and fit only for remf. as bullion (522).....Free.
ore. (See "Ores.")
oxide of (76)..... 25
paper, as surface-coated (420 *a*, s. s., 8940)..... 35
pens (205)..... 30
plated articles, not jewelry and + + (215)..... 45
powder for the hair (77, s. s., 6113)... 50
size (56 *a*, s. s., 6690, 9223)..... 35
so-called, but really printers' lithographic ink (30, s. s., 8923)..... 30
sweepings (729) .....Free.
thread (196)..... 30
watches and watch cases (211)..... 25
Goloe shoes, galoches or clogs, of leather (456 *f*)..... 25
same of wood (230)..... 35

* "An article styled 'gold beaters' skins,' but not made of the same material nor adapted to the same uses, was held to be dutiable as a manufacture of bladder" (s. s., 352).

Per ct.

Gomline, as albumen (477, T. R., p. 569).....Free.
Good Hope Cape, act repealing disc. duties on goods from beyond. (See Part I., 1339).
Goods exported, cancellation of bonds on informal certificates not allowed without authority from Dept. (s. s., 10,265).
impts. of free and dtbl. coal so mixed that the dtbl. cannot be separated for weighing, subject the whole to duty (s. s., 10,098).
mfd. abroad of Am. products subject to full duty (s. s., 7088).
remaining in w. h. unentered and unclaimed for over one year, not admitted to w. h. privileges (s. s., 7676).
sales of at custom house, how advertised (s. s., 6070).
withdrawals from w. h. under act of Oct. 1, 1890 (821).
of impts. previously dtbl. but made free by said act (s. s., 10,282).
Goose breasts, smoked and prepd. for table (312 s. s., 7961)..... 25
quill splits with one vane of the feather on them (443 *a*, s. s., 7148)..... 10
skins dressed, with down on them (444 s. s., 724, 4974)..... 20
Gorings, cotton, elastic or not (354 *b*)..... 40
silk or S. ch. v. (412)..... 50
wholly or ptly. of W., wstd. or animal hair, unless S. ch. v. (398, s. s., 10,677).....60 cts. per lb. and 60
Gothenberg octagonal iron. (See "Iron.")
Gouges, steel (215)..... 45
Gowns, as clothing, according to material.

Per ct.

Grain, allowance for loss in. exp. (s. s., 3729).
brought into U. S. in ordinary road vehicles by Canadian farmers to be ground in mills owned by citizens of U. S. under regs. not to be deemed impts. nor subject to duty (Pt. I., 1341 s. s., 5546).
duty on, how to be estimated (Pt. I., 945).
specifically provided for, cannot be entered as seeds (s. s., 6156).
Grain bags, Am. bonds for return of (s. s., 5846).
Am., expt. and retd. (See "Bags" and "American.")
of impt. material, expt. filled with Am. grain, dtbl. on re-impt. (s. s., 5707).
foreign, * of burlaps (365).
2 cts. per lb.
other according to material.
Grains not edible, including Paradise or amomum, cr. (560).....Free.
not cr. (24)..... 10
of skins, tawed or tanned (456)..... 20
Grains, tin. (See below "Granulated.")
Graisse adherente (773 *b*, s. s., 5144)..... 20
Grana or granella, cochineal (541)
Free.
Granadilla wood, in the log, rough or hewn (756 *a*).....Free.
wood, mfs. of (230)..... 35
sawed only (220)..... 15
veneers of (220 *b*)..... 20
Granite, hewn, dressed or polished (128). 40
paving stones (127 s. s., 6785).
11 cts. per cub. ft.
sawed (128 s. s., 9186)..... 40
unmfd. or undressed (127).
11 cts. per cub. ft.

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* The second proviso in section 7, of the act of Feb. 8, 1875 (Pt. I., 1240), relating to *foreign* grain bags expt. filled with Am. grain and retd. empty; which, under rulings of the Treasury Department remained in force after the act of 1883 took effect, seems to me to be repealed in express terms by the initiatory clause of the act of October 1, 1890, which is very different from that of the act of 1883; title 33 of the Rev. St., therein referred to, being of earlier date than the act of Feb. 8, 1875.

Bags of foreign mf. expt. filled with flour or bran, or anything else than American *grain* and retd. empty were held not to be free under the provisions of the 7th section of the act of Feb. 8, 1875, Pt. I., 1240 (s. s., 5423).

American bags expt. filled with foreign dye-woods, ground in the U. S., are dutiable on re-importation (s. s., 3511).

Per ct.

"Granules dosimetriques du Dr. Burgreave" (75 *a*, s. s., 8873)..... 25
of proto-iodide of mercury (75 *b*, s. s., 6837)..... 35
Granulated lead (200, 774 s. s., 8581). 2 cts. per lb.
or grain tin, until July 1, 1893 (736). Free.
for provisions after July 1, 1893, *see* 209.
uncleaned rice, as rice meal (261 *c*, s. s., 5678, 6986, 7113). ¼ of 1 ct. per lb.
Granza, madder (639).....Free.
Grape juice. (See "Fruit juice.")
sugar (240).....¾ of 1 ct. per lb.
Grapes, per barrel of 3 cub. ft. capacity or fractional part thereof (299 *a*). 60 cts.
impt. in half barrels or other pkgs. or in bulk dutiable at same rate per barrel as above* (s. s., 10,274, 10,741).
Graphoscopes, gl. ch. v. (108 s. s., 10,331)..... 60
Grapnel rope, steel wire and manila yarn (215 s. s., 9200)..... 45
Grass, all mfs. of, or of which it is comp. of ch. v. + + (460)..... 30
bamboo baskets and blinds (460 s. s., 6913, 7651)..... 30
braided for mats (460 s. s., 8071)..... 30
braids, etc., for mf. of hats, bonnets, and hoods. (See "Hats.")
China, noils (596–7 s. s., 6873) Free.
cloth, dtbl. under 374, as mf. of veg. fiber + +.
val. not over 5 cts. per lb. (374 *a*). 2 cts. per lb.
val. over 5 cts. (374 *b*)..... 40
seeds + + (699).....Free.
istle (592).....Free.
sisal (596).....Free.
thread or yarn of, or of which it is ch. v. + +.
val. not over 5 cts. per lb. (374 *a*). 2 cts. per lb.
val. over 5 cts. (374 *b*)..... 40
Grasses, all textile, unmfd. or undressed + + (597).....Free.
dried, com. kn. as "piquets" (443 *b*, s. s., 9015)..... 50
field, cleaned, prepd. for ornamental pps. (773 *a*, s. s., 9088)..... 10
wired and bunched (460 s. s., 9179, 10,073)..... 30
fit for paper stock only (670).....Free.
natural, dried, prepd. and made into wreaths† (460, s. s., 6030)..... 30
natural, bleached by chemical agents, as mfs. of grass (460, s. s., 8639). 30
same, sun-bleached (773 *a*, s. s., 10,073)..... 10
not flowers (s. s., 9088).
Grease,‡ all + + (773 *b*)..... 20
and oils, + + such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather and fit for such uses only (599 s. s., 8335).....Free.
impure, saponified by lime and unfit for soap-stock (773 *b*, s. s., 9529)..... 20
mineral (76, s. s., 10,651)..... 25
so-called, but a solid vegetable oil (76, s. s., 9858)..... 25
but known as sod-oil (76, s. s., 10,962)..... 25
wool, including that com. kn. as degras or brown wool grease (316 *b*, s. s., 8392).....½ ct. per lb.
Green colors or paints. (See "Colors.")
stone, an inferior marble, dtbl. as marble under 123–125 (s. s., 278).
Grenadine, sirup of, so-called, as fruit juice, under 339 (s. s., 6877).

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* The proper course is to find the number of cubic feet in the importation and divide the total by three, thus ascertaining the number of barrels; and counting any fraction over the whole number of full barrels as an additional barrel (s. s., 10,741).

† I think that if these had been mixed with flowers and fitted for ornamental pps., millinery *or other*, they would now be classifiable under 443 *b*, the changed phraseology of which seems no longer to limit the provisions as to such ornamental flowers to millinery pps.

‡ Bone grease included (s. s., 2422) also machinery drippings (s. s., 3468) and grease, part fish oil (s. s., 3603).

Per ct.

Grenadines, cotton, as C. cloth (s. s., 10,797).
silk or S. ch. v. + + (414)..... 50
wholly or ptly. of W., wstd. or animal hair, as dress goods, under 394–5.
Gridirons, cast-iron (161)..$1\frac{2}{10}$ cts. per lb.
Grindstones, finished or unfinished, including natural and artfl. sandstones for grinding wood into pulp (129 s. s., 8313, 9080).....$1.75 per ton.
Groats, Robinson's (260 s. s., 8509). 1 ct. per lb.
Ground-beans and oil of. (See "Peanuts" and "Oils.")
Guadalajara pottery (100 s. s., 6639)..... 60
Guano, and ims. of (600 s. s., 391)..Free.
Guarana paste, med. pr. (75 *a*, s. s., 1889) 25
Guatamala, consular certificates required to manifests and invoices of all vessels bound to (s. s., 5894).
Guava jelly (303 s. s., 9043)..... 35
marmalade or paste (303 s. s., 1762)... 35
Guhr or kiesel-guhr. (See "Fossil meal.")
Guiac gum, cr. (560).....Free.
refined or resin pure (24 s. s., 9557)... 10
Guimauve, cr. (560).....Free.
not cr. (24)..... 10
Guinea grains, or grains of Paradise, cr. (560).....Free.
not cr. (24)..... 10
Guitar fret wire in coils (215 s. s., 6697). 45
strings, gut (529 s. s., 10,758)....Free.
met. ch. v. (215)..... 45
silk ch. v. (414)..... 50
Guitars, according to material of ch. v.
toy (436)..... 35
Gum amber, cr. or unmfd. (479)...Free.
perdu, as opium, which see (T. R., p. 569).
shellac, cr. (626 s. s., 6381).....Free.
substitute or British gum (324). $1\frac{1}{2}$ cts. per lb.
Gums and gum resins, not edible + + cr. (560).....Free.
other than cr. + + (24)..... 10
The above includes:
gums, aloes, ammoniac, anime, Arabic and Australian,
Barbary, bdellium, and benzoin or Benjamin,

Per ct.

cape, chicle, copal, and cowrie,
damar or dammar,
East India,
frankincense,
gamboge, garbanum, and guaiac,
Jeddo,
mastic and myrrh,
sandarac, Senegal, shellac, and spruce,
talc and tragacanth.
same mixed or combined with other substances + + (773 *b*, s. s., 10,088)..... 20
copal in oil of turpentine, as varnish (56 *a*, s. s., 7977)..... 35
guiac. (See "Guiac gum.")
olibanum, cr. (560).....Free.
mfd. with chem. salts for incense powder, the gum ch. v. (773 *b*, s. s., 10,232)..... 20
shellac and turpentine, gr. mixed and mfd. (773 *b*, s. s., 9392)..... 20
Gun barrel molds not in bars. (See "Steel.)
ribs, steel, for connecting shot-gun barrels, impt. separately and not included in the invoice value of the barrels, dtbl. under 139 (s. s., 6780).
barrels, forged and rough-bored, for shot-guns (702 s. s., 5962)...Free.
other than for shot-guns (215)..... 45
blocks, planed on one or both sides (230 s. s., 6780, 6936, 10,071) 35
rough hewn or sawed only (223)..... 20
cotton. (See below "Gunpowder.")
locks (215 s. s., 4969, 10,568, 10,657).. 45
nipples, plungers and worms, etc. metal (215 s. s., 6307, 10,657)..... 45
Gunny bags and gunny cloth, old or refuse, fit only for remf. or for paper stock (601, 670).....Free.
cloth, and all similar material suitable for covering cotton, of flax, hemp, jute, or jute butts,
val. not over 6 cts. per sq. yd. (366 *a*).....$1\frac{6}{10}$ cts. per sq. yd.
val. over 6 cts. (366 *b*). $1\frac{8}{10}$ cts. per sq. yd.
as extra covers for coffee sacks, dtbl. (s. s., 3626).

G

Per ct.

Gunpowder, gun cotton and all explosive substances used for mining, blasting, artillery or sporting pps.
val. *not* over 20 cts. per lb. (440 *a*).
5 cts. per lb.
val. over 20 cts. (440 *b*)...8 cts. per lb.
Guns,* all + + dtbl. as mfs. of metal (215)..... 45
breech-loading single-barrel altered from disused European arms (170 *c*, s. s., 5889).....$1 each and 35
carbines (215)..... 45
combination shot-guns and rifles (215 s. s., 9772)..... 45
muskets and sporting rifles (169)..... 25
muzzle-loading shot-guns (215, s. s., 10,524)..... 45
shot-guns, † all double-barrelled, sporting, breech-loading, as follows (s. s., 7819, 9537) :
val. not over $6 each (170 *a*, *d*).
$1.50 each and 35
val. over $6, not over $12 (170 *b*, *d*).
$4 each and 35
val. over $12 (170 *c*, *d*)..$6 each and 35
shot-guns, single-barrel, breech-loading (170 *e*, s. s., 5907)...$1 each and 35
Gun wads, all kinds (446)..... 35
Gut, cat-, whip-, or worm-, mfs. of, or of which it is ch. v. + + (459 *a*)... 25
same, unmfd. or not further mfd. than in strings or cords (529 s. s., 10,397, 10,758) .....Free.
coverings of (s. s., 6694).
Guts, salted (602).....Free.
Gutta percha, cr. (603).....Free.
mfs. of, or of which it is ch. v. + + (461)..... 35
Gypsum. (See "Plaster of Paris.")

H

Haarlem or Harlaem oil (75 *a*, s. s., 5888)..... 25

H

Per ct.

Hackles or hatchels (215)..... 45
Haensel's patented ess. oils (76 s. s., 5259)..... 25
HAIR, CR. OR UNMFD.
alpaca, camel, goat and like animals. (See "Wools.")
Angora goat or mohair, same as above, goat hair.
animal, horse (long or short), cattle and other + +, and exc. above, cleaned or uncleaned, drawn or undrawn, but unmfd. (604).....Free.
badgers' (604 s. s., 11,068).....Free.
bristles (426).....10 cts. per lb.
calf (604).....Free.
common goat, dtbl. under 384 *b* ‡ (s. s., 10,727).
goats', carded, dtbl. under 384 *b* (s. s., 7081).....12 cts. per lb.
hares', as hatters' fur (444, s. s., 9862). 20
hogs' (604).....Free.
horse, long, for violin or fiddle bows (604 s. s., 6872).....Free.
human, clean or drawn but not mfd. (447)..... 20
raw, uncleaned and not drawn (604 s. s., 9441).....Free.
yak, as cattle hair (604 s.s., 4952)..Free.
HAIR, MANUFACTURES OF, viz. :
all mfs. *of every description* made wholly or in part of the hair of the camel, goat, alpaca *or other animals* + +. (See "Woolens.")
all mfs. of human hair, or of which it is ch. v. + + (461)..... 35
beads, so-called, of small wooden balls perforated and covered with pelt of wstd. or hair, dtbl. under 398 as dress trimmings (s. s., 7895).
60 cts. per lb. and 60
bonnets (396 *a*, *d*)..49½ cts. per lb. and 60
braids, curls and ringlets, human hair ch. v. (461)..... 35

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* This includes cannon and other ordnance (s. s., 7643).

† Held that completed parts of guns imported separately to be put together here, manifestly to evade the customs laws, are dutiable as completed guns (s. s., 10,573).

‡ The Department, in s. s., 4108, held that goats' beards were not dtbl. under the wool schedule. Quaere, whether the above ruling does not reverse this? and further, has the striking out of the word "*all*" immediately preceding the words "hair of the camel, goat," etc., in paragraph 377, and which was in the corresponding paragraphs both of the acts of 1867 and 1883, any significance?—EDITOR.

	Per ct.
brushes (427).....	40
calf hair cloth. (See "Woolens.")	
caps (396 *a*, *d*).....49½ cts. per lb. and	60
chains, wholly or ch. v. of human hair, if not jewelry (461).....	35
cloth, known as "crinoline cloth" (448).....8 cts. per sq. yd.	
cloaks and clothing. (See "Woolens.")	
known as "hair-seating" * (449). 30 cts. per sq. yd.	
curled, suitable for beds or mattresses (450).....	15
dress trimmings (398). 60 cts. per lb. and	60
felts. (See "Felts.")	
frizzes (curls) of human hair (461).. ...	35
galloons, gimps, etc. (398). 60 cts. per lb. and	60
hats and hoods (396 *a*). 49½ cts. per lb. and	60
head-nets (398).....60 cts. per lb. and	60
hydraulic-press cloth, dtbl. under 392 (s. s., 6056).	
laces (398).....60 cts. per lb. and	60
linseed oil bagging or press-cloth. (See "Bagging.")	
netting of human hair, foundation for wigs (461 s. s., 1539)	35
pencils in quills (427).....	40
in metal (215).....	45
press-cloth, of cattle hair, dtbl. under 392 (s. s., 10,505).	
seatings of. (See above "Hair cloth," etc.)	
trimmings of. (See above "Hair dress," etc.)	
watch guards of human hair, no part metal (461).....	35
wigs of do. (461 s. s., 1539).....	35

	Per ct.
Hair, applications, toilet, for (77).....	50
clippers, barbers' (215 s. s., 8178).....	45
cosmetics for (77).....	50
curlers. (See "Curlers.")	
diamond, gold, and silver powders for (77 s. s., 6113).....	50
dressings and dyes (77).....	50
nets, silk and beads, impt. as "hat-crowns," S. ch. v. (414 *a*, s. s., 8161).....	50
metal ornaments for, if jewelry (452)..	50
other than jewelry (215 s. s., 6245)..	45
pins, bone or horn (460)	30
celluloid, as compound of pyroxyline (21 *c*, s. s., 8610, 11,033, 11,092). 60 cts per lb. and	25
gutta percha (461).....	35
metallic (206).....	30
metallic, with glass or comp. heads if jewelry (452).....	50
same, not jewelry (206)†	30
ornamental of shell, having two or three teeth and known also as combs (462 s. s., 9056).....	40
ornamental, so-called, of metal and glass, having three teeth, if jewelry (452 s. s., 10,544).....	50
if not jewelry, according to comp. of ch. v. (s. s., 10,544).	
set with stones, as jewelry (452 s. s., 8608, 9625).....	50
Hair-wood, sticks of, for umbrellas, etc. (756 *c*).....Free.	
Hake sounds, cr. (507 s. s., 1648)...Free.	
Half-and-half, as beer. (See "Liquors.")	
Half-duck, same as sail-duck, dtbl. under 371 (Nov. 16, 1843, N. Y.).	
gold leaf, same as gold leaf under 197 (April 2, 1863, N. Y.).	

* The question decided in Wilkins *v.* Arthur, and acquiesced in by the Department (s. s., 3597), was one of *classification exclusively*, based upon the distinction made in former tariff laws between seatings of different widths, and had no relation, whatever, to the inclusion of the selvedge in computing the number of square yards for the assessment of duty on the goods. The present law has abolished this distinction in classification, and imposed the same rate of duty upon *all* "hair seating," without regard to width. The basis of the decision, therefore, no longer exists, and as the selvedge on these, in common with that on other goods, is certainly dutiable, the principle laid down in an analogous case by a ruling of the Department, May 16, 1863, seems to me to be applicable here, to wit: that the selvedge being "an integral part of the fabric, should be included in computing the width to ascertain the square yard," for the purpose of estimating, *not the rate of duty*, but the amount thereof to be collected.—EDITOR.

† See note to "Glass headed hat pins."

Per ct.

"Half-stuff" pulp for paper (773 *b*, s. s., 1589)..... 20
Halter chains. (See "Chains.")
rings (215)..... 45
Halters, according to material.
brought in with free horses (s. s., 6777).....Free.
Hamburg bitters (332 s. s., 7574).
$2.50 per pf. gal.
edgings and emb. (See "Embroideries.")
net (355 s. s., 6371, 9184, 10,256)..... 40
Hames, metal (215)..... 45
wood ch. v. (230)..... 35
Hammer felt, in sheets for mf. of piano hammers (396 *b*, s. s., 4827).
49½ cts. per lb. and 60
molds. (See "Steel.")
Hammers, blacksmiths,' iron or steel (156).....2¼ cts. per lb.
all others (215)..... 45
tuning (215 s. s., 6259)..... 45
Hams (310).....5 cts. per lb.
Handbills, lithographic (420 *b*)..... 35
all others printed (423)..... 25
Handkerchief boxes, lacquered, unusual coverings (s. s., 7468).
Handkerchiefs, cotton, cut apart but not hemmed (349 *a*, s. s., 8606)..... 50
cotton, in the piece, dtbl. as C. cloth (s. s., 2477, 10,669). *
cotton or other veg. fiber, emb. or hem-stitched (373 *a*, s. s., 10,236, 10,592, 10,669, 11,077)..... 60
same, plainly hemmed (349 *a*, s. s., 6267, 8713, 9655, 10,236)..... 50
"imitation hem-stitched" (373 *a*, s. s., 11,077)..... 60
in travellers' trunks, not in excessive quantities (752 *a*, s. s., 7255)...Free.
lace, cotton or other veg. fiber, lace ch. v. (373 *a*)..... 60
linen, embroidered or hem-stitched (773 *a*, s. s., 9756)..... 60
the same, plain, whether wearing apparel or other (349 *a*)..... 50
Madras, not in the piece (349 *a*, s. s., 10,409)..... 50

Per ct.

scalloped emb. linen (773 *a*, s. s., 8914)..... 60
silk, or S. ch. v. (413 *a*)..... 60
Hand-barrows, according to material.
Handle-bolts, of wood (755)... .....Free.
Handles, curling stone (552).....Free.
furniture, according to material.
Handles for umbrellas, etc. (See "Umbrellas.")
Hand-mirrors. (See "Glass.")
organs (215)..... 45
saws (183 *e*)..... 40
Hangers, swords (166)..... 35
Hanging baskets, wire, silk and artfl. flowers, S. and fl. ch. v. (443 *b*, s. s., 6230)..... 50
Hansom cabs, met. ch. v. (215 s. s., 10,778)..... 45
Hard metal, or so-called "rough-tin," part lead (200, 774 *a*, s. s., 3591).
2 cts. per lb.
Hardware, saddlery-, coach-, harness-, and all other + + (215)..... 45
Hardy's patent picks, sp. adapted for R.R. use as track tools (156 s. s., 6737).....2¼ cts. per lb.
same, in form of ordinary picks (215 s. s., 6737)..... 45
Hares' fur, unmfd. as other furs under (444 s. s., 9862).
German, in vinegar (312 s. s., 7244)... 25
skins, undressed (588).....Free.
Harmonicas, mouth, or other, with full octaves, according to materials (s. s., 4859).
without full octaves, as toys under 436 (s. s., 4859)..... 35
Harmoniums, according to material.
Harness, and furniture of, according to material.
by immigrants. (See "Animals.")
Harps, according to material ch. v.
Harp strings, metal (215)..... 45
Hartshorn, carb. am. (10).1¾ cts. per lb.
spirits,or aqua ammonia,non-alc. (75*a*). 25
alcoholic (74).....50 cts. per lb.
Hasheesh or haschish, med. pr. (75 *a*, s. s., 9168)..... 25

* The decision (s. s., 10,669), is cited specially with reference to what is said in the first paragraph on page 102 of the Decisions of 1891, in regard to the probable intent of Congress in placing "handkerchiefs" in paragraph 349 in close connection with wearing apparel.—EDITOR.

	Per ct.
Hassocks, if portions of carpeting pay same rates as carpeting of like description under 408.	
other than above according to material.	
Hat and epaulet cases. (See "Coverings.")	
bands, as trimmings of the materials of which they are composed.	
bands, mourning, dtbl. as mfs. of W. + + under 392 (s. s., 6243).	
bodies, cotton (355).....	40
fur (451).....	55
other, according to material.	
braids. (See below "Materials.")	
buckles, if jewelry (452).....	50
metal, made in im. of silver (215 s. s., 6015).....	45
metal and glass, im. of jet, gl. ch. v. (108 s. s., 6015)*.....	60
other according to material.	
crowns, according to material.	
frames, of Marly cloth (buckram), cotton and gum (355 s. s., 9941)	40
linings, according to material.	
materials, viz.: braids, plaits, laces, and similar mfs. of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making hats, bonnets, and hoods (518). ...Free.	
no other articles used in the mf. or trimming of hats, bonnets, or hoods, than those above set forth, and "dressed and finished birds suitable for millinery ornaments," "hat-wire," "hatters' furs and plush," and "sparterre," are specifically enumerated or provided for, as "*hat materials*" in the present law, and all articles other than those above named and so used, are dtbl. according to their comp. materials, irrespective of their intended use. †	

	Per ct.
Hats, bonnets, and hoods of chip, grass, palm-leaf, straw, or whalebone, or of which these or either of them are ch. v. (460).....	30
same, trimmed with artfl. fl. or feathers as ch. v. (443 *b*, s. s., 2740, 2866)....	50
same, trimmed with silk ribbon as ch. v. (413 *a*, s. s., 2740, 2866).....	60
felt, rosin, etc., for miners, dtbl., as hats of wool under 393 *a* (s. s., 4735, 9691).	
varnished, as hats of wool, under 393 *a* (s. s., 10,565).	
felted rabbits' fur (451 s. s., 6487).....	55
same trimmed with silk as ch. v. (413 *a*, s. s., 3542).....	60
fur, for men's, women's and children's wear, of beaver, rabbit, or other animal fur, or of which the same is the mat. of ch. v. wholly or ptly. mfd. (451).....	55
leather (461).....	35
pith covered with wstd. as ch. v. as mfs. of W. + +. and 392 (s. s., 3557, 4715).	
pith or bamboo, lined with silk and covered with linen or C., cotton ch. v. (349 *a*, s. s., 3557).....	50
same, linen ch. v. (372 *c*, s. s., 3557).....	55
"pullovers," so-called, of coney or rabbits' fur (451 s. s., 7220.....	55
sailors', of wool felted and varnished, as "hats of wool" under 393 (s. s., 9825).	
silk, ch. v. (413 *a*, s. s., 6197).....	60
silk trimmed, S. ch. v. (413 *a*, 9841, 10,945).....	60
tweed (396 s. s., 6299, 8506). $49\frac{1}{2}$ cts. per lb. and	60
willow (459 *c*).....	40
wool, known as "hats of wool," ‡ and comp. wholly or ptly. of W. or animal hair.	

* Imitation of jet mfs. are no longer specifically provided for, as they were in 458 of the act of 1883, under which the decision s. s., 6015, was made.

† The rulings as to these articles under the late laws are very numerous, and have so little value as precedents now, that their enumeration in the schedule seems hardly desirable.

‡ "The term 'hats of wool' applies only to hats the bodies of which are composed of wool that has undergone no process of manufacture except felting or fulling, and not to hats made of woolen cloth." (September 1, 1860, New York.)

Per ct.

Hats, wool, val. *not* over 30 cts. per lb. (393 *a*). .....16½ cts. per lb. and... *30
val. over 30, not over 40 cts. (393 *b*). 22 cts. per lb. and 35
val. over 40, not over 50 cts. (393 *c*). 33 cts. per lb. and 35
val. over 50 cts. (393 *d*). 38½ cts. per lb. and 40
woolen cloth (396 *a*, *d*). 49½ cts. per lb. and 60
Hatters' furs not on the skin (444 s. s., 9862, 10,096)..... 20
irons, cast-iron (161)...1 2/10 cts. per lb.
plush, of silk, or of S. and cotton exclusively for making men's hats (469)..... 10
Hat wire. (See "Wire.")
Hautboys, according to material.
Havana sugar in bags, tare on (s. s., 7429).
Haversacks, leather (461)..... 35
HAWAIIAN ISLANDS. Oil and bone, the production of American fisheries, shipped from these islands directly to ports of the United States, under the Hawaiian flag, exempt from discriminating duty of 10 per cent. under treaty of Dec. 20, 1849 (*see* Dec. 28, 1864, to Secy. of State, and Dec. 31, 1864, U. S. Consul, Honolulu).

The following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit: arrow-root; castor oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved, hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar,† meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar:" syrups of sugar-cane, melado, and molasses; tallow. (Pt. I., 1278 s. s., 2962).

Free.

guava jelly from, not free under treaty (s. s., 9043).
mfs. from, must be of native mat. to be free under treaty (s. s., 4202).
rice free under the treaty remains free as broken rice reduced to that state in Hawaiia (s. s., 6792).
sugar cane from, not free (s. s., 7734).
sugar from, above No. 20, D. S., dtbl. (s. s., 3262.
wool skins from, W., dtbl. (s. s., 3414).
mdse. from, arriving by parcels post (s. s., 9270).
molasses from, re-shipped at Valparaiso for U. S. not free (s. s., 7428).
regs. under treaty (s. s., 2957, 2962, 3262, 8317).

Hay (277)..... .....$4 per ton.
knives (215)..... 45
impt. to feed cattle en route abroad on foreign ships, must pay duty prior to vessel's clearance (s. s., 9775).
tare allowed for weight of wood and wire used in baling (s. s., 4932).
Hazel nuts, as filberts, under 307 (s. s., 6494, 10,525).
Heading blocks, rough-hewn or sawed only (223 s. s., 3863) 20
bolts (755).....Free.
staves, so-called, as "heading blocks" or headings (s. s., 3863).
Headings, mfd. (230)..... 35
sawed or split only (223 s. s., 3863).... 20
Head-linings for barrels, etc. (230 s. s., 3903) 35
nets, cotton and rubber (349 *b*). 50 cts. per lb. and 50

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* Congress seems, in paragraph 393, to have intended this ad valorem rate, but the succeeding provisions of the same paragraph, unless they are held to add 35 per cent. to this 30 per cent. clearly conflict with it: and in view of the general provision for conflicting rates (see 776), the constituted authorities may decide the higher rate to be the true one.—EDITOR.

† Treaties with other nations placing the importation of their products into the U. S., "*upon the footing of the most favored nations*," do not entitle them to the privileges extended to the Hawaiian government under a reciprocity treaty for equivalent privileges granted the U. S. (See s. s., 8317, for decision of U. S. Supreme Court in Bartram *v.* Robinson.)

Per ct.

Head-nets, linen (372 *c*)..... 55
silk and rubber (413 *b*).
8 cts. per oz. and 60
wholly or ptly. of W., wstd. or animal hair (398)..60 cts. per lb. and 60
Healds, old, worn-out, and fit only for remf. (773 *a*, s. s., 592)..... 10
Healing lotion, prop. med. pr. (75 *a*, s. s., 9284)..... 25
Hearses, horses, etc., stock in trade of undertaker, not free (s. s., 8968).
Hedge shears (215 s. s., 8750)..... 45
Heel ball, so-called (773 *b*, s. s., 7426) ... 20
plates, brassed iron (215, s. s., 10,537). 45
Hellebore root, cr. (560).....Free.
not cr. (24)..... 10
Heliotropine, for mf. of perfumery (773 *b*, s. s., 4288)..... 20
Hemlock bark, cr. (492 or 560 s. s., 5892). Free.
not cr. (24)..... 10
extracts (26 s. s., 5890). ½ ct. per lb.
lumber. (See "Lumber.")
seed and leaf, or conium cicuta, cr. (560).....Free.
not cr. (24)..... 10
Hemp (360 s. s., 7627, 10,026), $25 per ton.
bagging for cotton. (See "Bagging.")
bags for grain made of burlaps (365). 2 cts. per lb.
or bagging other than above and + + (371 *a*)..... 50
baled, no tare for hemp ropes used on it (s. s., 4957).
bale rope. (See "Bale rope.")
Bombay or East India (360 s. s., 7627, 10,026).....$25 per ton.
cables. (See "Cordage" below.)
carpeting (363).....6 cts. per sq. yd.
clothing. (See "Linen.")
cloths + + (371 *a*)..... 50
cod lines. (See "Cod lines.")
collars. (See "Collars.")
cordage and cables, tarred (362 *d*). 3 cts. per lb.
untarred (362 *c*).....2½ cts. per lb.
cuffs. (See "Cuffs.")
hackled, known as "line of hemp" (360).....$50 per ton.
hydraulic hose wholly or ptly. of (368). 20 cts. per lb.

Per ct.

Indian, cr., drug (560).....Free.
manila (595).....Free.
mfs. of, or of which it is ch. v. + + (371)..... 50
mats and rugs (371 *a*)..... 50
rags for paper stock (670).....Free.
ropes or cords other than cordage and twines (371 *a*)..... 50
sail duck or sail canvas, including half-duck (371 Nov. 16, 1843, N. Y., and Boston)..... 50
sash cord (371 s. s., 487)..... 50
school satchels (371 s. s., 5834)..... 50
seed (699).....Free.
oil (43).....10 cts. per gal.
sheetings (371)..... 50
shirts. (See "Linen.")
sunn or brown (597).....Free.
threads. (See below "Yarns," etc.)
tow or codilla (359 s. s., 7252). ½ ct. per lb.
twine (371 *a*)..... 50
unmfd. (See above "Hemp.")
called "Italian flax," but really hemp (360 s. s., Oct 24, 1859). $25 per ton.
waste, as tow (359 s. s., 9381). ½ ct. per lb.
wearing apparel. (See "Linen.")
yarns or threads wholly or ptly. of. val. not over 13 cts. per lb. (370 *a*). 6 cts. per lb.
val. over 13 cts. (370 *b*)..... 45
Henbane leaf, cr. (560).....Free.
not cr. (24)..... 10
Henna leaves, cr. (560).....Free.
ground (24 s. s., 9956)..... 10
Henriettas, silk and wool, dtbl. as "dress goods" under 395 (s. s., 5953, 10,571).
Herbal extracts, so-called (75 *a*, s. s., 9227)..... 25
Herbs, not edible, cr. (560).....Free.
gr. or advanced but not mixed (24).... 10
mixed and ground (773 *b*, s. s., 9392, 9863)..... 20
Herring-bone trimmings, cotton (373 *a*, s. s., 8664, 10,340, 10,757)..... 60
Herring oil (46).....8 cts. per gal.
Herrings, fresh (294 *b*).....¼ ct. per lb.

H

Per ct.

Herrings (kippered) in tin can, or pkgs. dtbl. under 294 *a* (s. s., 10,738). ½ ct. per lb.

pickled or salted (294 *a*)...½ ct. per lb.

For further particulars (*See* "*Fish.*")

Herring's "Extract Cannabis Ind." (75 *a*, s. s., 8503–4)..... 25

Herva matte, med. pr. (75 *a*, s. s., 7918). 25

Heva-yerba, Brazilian tea (773 *b*, s. s., 3909)..... 20

Hide cuttings, raw, with hair or not (606).....Free.

rope (607).....Free.

Hides, consular certificates of non-infection. (See s. s., 11,009).

Not at present required from North, Central, or South America. (*Ibid.*)

of neat cattle, for circular as to prohibited impt. of (see s. s., 10,286).

raw, hair removed by liming (605 s. s., 3720).....Free.

or uncured whether dry, salted, or pickled (605).....Free.

tanned or dressed. (See "Leather.")

walrus, tanned, but not dressed and finished (456 *a*, s. s., 4888)..... 20

Hinges (butt and other) and hinge blanks, iron or steel (158). 2½ cts. per lb.

same of other metals (215)..... 45

Hoarhound seed (699)..... ....Free.

Hobby horses, toys (436)..... 35

Hob-nails, wrought-iron or steel (174). 4 cts. per lb.

Hods, coal, of metal + + (215).. 45

Hoes, iron or steel (215)..... 45

Hoff's malt ext., dtbl. under 338 *a* as other malt extracts (s. s., 10,863).

Hog products from Denmark and Sweden. (See s. s., 8626.)

Hogs' bristles, unmfd. (426). 10 cts. per lb.

hair curled for beds or mattresses (450)..... 15

H

Per ct.

not curled or mfd. (604).....Free.

not curled and bristles mixed (426 s. s., 8667).....10 cts. per lb.

Hogsheads, empty (228)..... 30

Holdfasts. (See "Hooks.")

Hollands, cotton, as C. cloth (s. s., 10,346, 10,558).

linen, as linen mfs. + + under 371.

Hollow-ware, cast, if coated, glazed or tinned * (163).....3 cts. per lb.

cast-iron, other than above (161). 1$\frac{2}{10}$ cts. per lb.

so-called, of glazed and pressed sheet-iron (215 s. s., 6396)..... 45

so-called of wood pulp (461 s. s., 9644)..... 35

Home value, as well as foreign, to be reported by appraisers, on unclaimed goods before sale thereof (s. s., 3575).

Homeriana, prop. med. pr. (75 *a*, s. s., 6564)..... 25

Homœopathic coffee, Dr. Wilmer Schwabe's (321 s. s., 6922). 1½ cts. per lb.

Honduras, collection of duties on mdse. arriving from by parcels post (s. s., 8791).

Hones and whetstones (608).....Free.

Honey (278).....20 cts. per gal.

Hoods. (See "Hats.")

Hoof-pads, rubber and iron (215 s. s., 6994)..... 45

Hoofs, unmfd. (609).....Free.

Hooks and eyes, metal (215 s. s., 9159).. 45

fish (215)..... 45

on silk gimp (215 s. s., 5587)..... 45

with artfl. bait (215 s. s., 7013)..... 45

iron wire, shaped by pressure (215 s. s., 7668)..... 45

or holders, metal and rubber (215 s. s., 9244)..... 45

or holdfasts, plumbers', iron or steel forgings (139 s. s., 7404). 2¾ cts. per lb. but not less than 45

reaping or grass (215)..... 45

* Under the provisions of former laws the Department in s. s. 6396 and 8527, and the Board of General Appraisers in s. s., 10,414, held that saucepans, wash-basins, etc, made of sheet iron, coated and glazed were not commercially known as "hollow-ware," and that "*hollow-ware* is a trade name given only to hollow cast-iron kitchen utensils." It is noteworthy in this connection that the word "*cast*" is added in the present law. (See paragraph 163.)

Per ct.

Hoop bolts, so-called, of sawed elm boards, dtbl. as sawed lumber under 218 s. s., 8355).
iron or steel. (See those titles).
strips, elm, unmfd. (220 *b*, s. s., 5655). 20
timber, rough (223 s. s., 3035)..... 20
round, in bark (754 s. s., 3627). Free.
Hoops, iron barrel. (See "Iron.")
toy (436)..... 35
wood, finished (230 s. s., 3903)..... 35
Hop poles (755 s. s., 3204, 5105).. Free.
powder or lupuline, cr. (560).....Free.
roots for cultivation (610)... .....Free.
Hops (279).....15 cts. per lb.
iron drums contg. (s. s., 8264)...Free.
Horehound. (See "Hoarhound.")
Horn, all mfs of, or of which it is ch. v. + + (460)..... 30
buttons (430)..... 50
combs (460)..... 30
cut into pieces of proper lengths for handles of knives (other than pen or pocket) stained or dyed and otherwise prepd. (460 s. s., 6352, 9830).. 30
(*but see also* s. s., 6616.)
same as parts of pen- or pocket-knives (see 165).
partially mfd. + + (460 s. s., 6352, 9830)..... 30
pith sizing (773 *b*, s. s., 4750, 4786)... 20
piths, unmfd. (611 s. s., 4786)...Free.
plates for lanterns or stoves (460) 30
strips, polished, bored and ends rounded, for use as corset or dress stays (611 s. s., 7519, 9879) Free.
unmfd. (611).....Free.
wound or united with cotton thread, horn ch. v. (460 s. s., 7907)..... 30
tips, unmfd. (611).....Free.
Horns, animal, and parts of, unmfd. (611)..... ....Free.
metal, of all kinds, musical and other + + (215) 45
toy-, exc. e. w. and rubber (436)..... 35
all other mfd. + + according to material.
Horse blankets, halters, etc., accompanying free horses, admitted free with them (s. s., 6777).

Per ct.

clippers (215 s. s., 8523)..... 45
cloth or sacking, so-called, of jute, dtbl. under 374 (s. s., 10,538).
clothing, such as bandages, hoods, etc., chiefly of W., dtbl. under 392 (s. s., 8132).
hair. (See "Hair.")
protectors (215 s. s., 9734)..... 45
shears (215 s. s., 3195)..... 45
shoe iron, classification of (s. s., 1587).
nails (174).....4 cts. per lb.
shoes, wrought-iron or steel (176). $1\frac{8}{10}$ cts. per lb.
striped sacking of jute for mf. of horse blankets, dtbl. under 374 (s. s., 7265).
Horses, circus, *not* free under 686 (s. s., 9633).
entry of, when household effects under 516 (s. s., 7761).....Free.
impt. by Indians not free under 674 (s. s., 2191, 7743).
impt. by physicians for prof. use, dtbl. (s. s., 7180).
impt. to be trained. and exp. dtbl. (s. s., 8627).
living, val. less than $150 (247 *a*). $30 each.
val. $150 or more (247 *b*)..... 30
of immigrants. (See "Immigrants.")
performing, impt. temporarily by individuals for exhibition, *not* free under 483 *a* (s. s , 10,814).
sp. impt. under regs. for breeding pps. (482 s. s., 10,305).....Free.
Hose, leather (461)..... 35
if metal rivets and couplings ch. v. (215)..... 45
linen hydraulic, wholly or ptly. of flax, hemp, or jute (368)....20 cts. per lb.
rubber, of which rubber is ch. v. (460)..... 30
rubber and textile fabrics, according to material of ch. v.
Hosiery, cashmere knit fabrics dtbl. under 392 (s. s., 10,335).
cotton with silk clocks of inconsiderable value, as cotton hose under 352–3 (s. s., 5833).
merino knit fabrics, dtbl. under 392 (s. s., 6135, 8265).

Per ct.

Hosiery, of cotton or other veg. fiber, to wit: stockings, hose and half-hose made on knitting machines or frames and + + (352) 35
same, selvedged, fashioned, narrowed or shaped wholly or in part by knitting machines or frames, *or knit by hand, finished or not*, including such as are com. kn. as "seamless stockings, hose or half-hose" (s. s., 5961, 6248).
val. not over 60 cts. per doz. pairs (353 *a*)...20 cts. per doz. pairs and 20
val. over 60 cts. and not over $2 (353 *b*)...50 cts. per doz. pairs and 30
val. over $2 and not over $4 (353 *c*). 75 cts. per doz. pairs and 40
val. over $4 (353 *d*). $1 per doz. pairs and 40
saxolaine, dtbl. under 392 (s. s., 7756).
silk, impt. to be used by clericals, *not* free as "regalia" (s. s., 9197).
silk plaited, silk ch. v. (413 *a*, s. s., 8706)..... 60
woolen or pt. W. knit fabrics, dtbl. under 392 (s. s., 6513, 10,736).
woolen, other than knit fabrics (396 *a*). 49½ cts. per lb. and 60
Hospitals for insane, not allowed free entries under 677 (s. s., 9610, 10,845).
House furniture, all + + according to material (s. s., 8162).
of wood, wholly or ptly. finished (230). 35
Household effects. (See "Effects," see also s. s., 7761, 8267, 8530, 9703, 11,021).
bakers' wagons, impt. under 516 (s. s., 7610).....Free.
boat, old, and in use, imported as, under 516 (s. s., 7611)..... Free.
emigrant's, brought by his family after his arrival and settlement (516 s. s., 7805).....Free.
intended for sale not entitled to free entry (s. s., 7143).
not mdse. of Am. citizens dying abroad (675 s. s., 2468, 2724)..Free.
small safes impt. as, under 516 (s. s., 9703).....Free.
Hubs for wheels, of wood, rough-hewn or sawed only (223 s. s., 3863)..... 20

Per ct.

same further mfd. (230)..... 35
metal ch. v. (215)..... 45
Huckabucks, linen, dtbl. under 371.
Human skeletons and other preps. of anatomy (707).....Free.
Hungary water, cosmetic (77)..... 50
Hunters' and trappers' guns, impt. under 686 (s. s., 10,967)..... .....Free.
Hunyadi Janos water, nat. min. water (650 s. s., 7023).....Free.
Hunting horns, metal (215)..... 45
knives. (See "Knives.")
Hyacinth bulbs (699)..... .....Free.
Hydrate of chloral (74).....50 cts. per lb.
of, or caustic potash, refined in sticks or rolls (70).....1 ct. per lb.
unrefined (685).....Free.
of soda or caustic soda (81).1 ct. per lb.
Hydraulic cement, in barrels, sacks or other pkgs. (95 *a*).8 cts. per 100 lbs. including weight of barrel or pkg.
in bulk (95 *b*).... .....7 cts. per 100 lbs.
Hydraulic hose. (See "Hose.")
lime, dtbl. as cement + + (95 *c*, s. s., 3517)..... 20
press cloth, dtbl. under 392 (s. s., 6056).
Hydriodate of potash (71).50 cts. per lb.
of soda (76)..... 25
Hydrobromic acid (473).....Free.
Hydrocarbonate of lime, as whiting, which see (59 July 27, 1866, E. G.).
Hydrometers, met. ch. v. (215)..... 45
glass ch. v. (108)..... 60
Hydro-quinone or hydro-chinon (76 s. s., 9019, 9276)..... 25
Hygrometers, glass ch. v. (108 s. s., 4826)..... 60
Hyoscyamia (76)..... 25
Hyoscyamus or henbane, cr. (560)..Free.
not cr. (24)..... 10
Hypodermic needles (215 s. s., 9526)..... 45
syringes (215 s. s., 8685)..... 45
Hypophosphorous solution acid (473). Free.
Hyposulphate of soda (76) 25

I

Ice (612)..... .....Free.
Ice cases, paper (425, s. s., 10,888)..... 25
Iceland moss (653).....Free.

Per ct.

Ice machine, rough castings for (161 s. s., 8052).....$1\frac{2}{10}$ cts. per lb.
Ichtryol (76 s. s., 9408)..... 25
Illuminating oils. (See "Oils.")
Illustrated books, maps, and charts + + (423)..... 25
newspapers and periodicals. (See those titles.)
Imitations. (See titles of articles imitated.)
Immediate transportation. (See index to Part I.).
bottles in bulk not entitled to (s. s., 7988, 8001).
consignees at interior ports (s. s., 9237, 9885, 10,636, 10,976).
entries of values, under pro forma invoices, binding on importer (s. s., 10,034).
invoices always required (s. s., 7467).
passengers' baggage and effects, new regs. (s. s., 8109).
Immigrants, bonds for care of (s.s., 7698).
may be forcibly detained for examination (s. s., 10,084).
dying on vessels before being landed, disposition of (s. s., 10,003).
landing of convicts, lunatics, idiots and paupers, prohibited under immigration acts (s. s., 5811, 10,375, but see also s. s., 10,447, as to certain idiots).
musicians, when admitted as artists (s. s., 10,429).
Immigrants' effects,* to wit: all wearing apparel, in actual use, and other personal effects † (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the U. S. But *not* to include machinery or other articles impt. for use in any mfg. establishment, or for other persons, or for sale (686, 752, T. D., 23, 46, and 94)..... Free.
books, libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year and not intended for other persons, nor for sale (516 T. D., 23, 46, 94)..... Free.
teams of animals, ‡ including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating to the U. S. from foreign countries with their families, and in actual use *for the purpose of such emigration*, under regs. (483 *b*, and see T. D., 23, 46, and 94. Also "Effects," and notes to, and s. s., 4136).
entries by others than owner. (See rule as to, s. s., 4671).
hand-looms brought by weaver to use in his dwelling house (686 s. s., 8191)..... Free.
steam pump and boring apparatus and appliances for deep prospecting, *not* tools of trade under 686 (s. s., 8021).
provisions for families and feed for teams, dtbl. (s. s., 10,834).
what teams of unmarried persons free (s. s., 8757).
Immortelles, bleached (773 *b*, s. s., 7370, see also s. s., 8639, and 10,073)..... 20
Implements of iron or steel + + (215 s. s., 8535)..... 45
professional, of persons arriving in U. S. (See "Immigrants" or "Effects.")
Importations by mail. (See "Mail.")
prohibited. (See "Articles.")

* An immigrant as defined in the customs laws, is "one who immigrates or removes into a country with the intention of fixing his residence there, or who arrives in a country with the intention of remaining," and a former residence here does not invalidate his right to the free entry of his effects on his second arrival (s. s., 3666. See also "Effects" and notes under that title.)

† Personal effects of immigrants must be imported within six months before or after the owner's arrival (s. s., 1296).

‡ Held *not to apply* to trotting horses used as such in Canada, and of high value for their speed, and brought thence by an immigrant to be used here for the same purpose (s. s., 1740).

Per ct.

Improvements in the arts, models of (652).....Free.
Incense powder, comp. of gum olibanum and certain salts (773 *b*, s. s., 10,232). 20
Indecent articles. (See "Articles.")
Index, decennial, of a German publication, not free under 657 (s. s., 9259). (But quaere. Is it not free under 513 *a*?)
India hemp. (See "East India.")
ink (30 s. s., 7714)..... 30
malacca joints, not further mfd. than cut into suitable lengths for the mfs. for which they are intended (756 *f*). Free.
same further mfd. for finished or unfinished canes (230)..... 35
Indian corn or maize (256). 15 cts. per bush. of 56 lbs.
corn-meal (257). 20 cts. per bush. of 48 lbs.
goods brought from Canada by travellers for presents, souvenirs, or mementoes not free (s. s., 376).
hemp, cr., drug (560).....Free.
madder, grd. or prepd., and all extracts of (639).....Free.
peltries and other usual goods and effects of Indians passing or repassing the boundary line of the U. S., if not in bales or other pkgs. unusual among them * (674).....Free.
red. (See "Colors.")
India rubber, cr. and milk of (613)..Free.
cuttings or waste, fit only for remf. (613 s. s., 6067).....Free.
old scrap or refuse, worn out by use and fit only for remf. (613).....Free.
rough sheets of, crude (613 s. s., 3718).....Free.

Per ct.

Manufactures of, to wit:
all *specified* mfs. of, or of which it is ch. v. + + excluding those of hard-rubber † (460)..... 30
same + + if hard-rubber ch. v.† (461) 35
articles *specifically* enumerated and subjected to the same rates of duty, *whether* "*elastic or non-elastic*," under paragraphs 354 *b*, 398, and 412 respectively, are the following, viz.:
cotton.
braces, galloons, gimps, goring, suspenders, and webbing under 354 *b*, at..... 40
silk or silk ch. v.
beltings, bindings, braces, braids, cords and tassels, fringes, galloons, gorings, suspenders and webbings, under 412, at..... 50
wholly or ptly. of W., wstd. or animal hair.
beltings, bindings, braces, braids, buttons, or barrel-buttons, or buttons of other forms for tassels or ornaments, cords, cords and tassels, dress trimmings, embroideries, fringes, galloons, gimps, gorings, head-nets, laces, suspenders, and webbing, under 398, at.....60 cts. per lb. and 60
The following articles are also specified, viz.:
clothing, ready made, and articles of wearing apparel, in part of, + + (excepting gloves and elastic articles sp. provided for) as follows, viz.:
if cotton, linen, or other veg. fiber is comp. of ch. v. (349 *b*, s. s., 11,065) ‡.....50 cts. per lb. and 50

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* See s. s., 2191, 2315, 3450, 5368, 7743, 8249, and 8529, for rulings, under former laws as to these effects.

† Webster defines "*Vulcanization*," as "the art or process of imparting new properties to caoutchouc, by causing it to combine with sulphur through the agency of a high temperature, a method discovered by C. Goodyear, of New York. This may be so done as to leave it soft and elastic, or to harden it into a substance like horn."

If this definition is correct, the provision in paragraph 461, would seem to be limited to that class or description of vulcanized rubber which is "known as *hard-rubber;*" and paragraph 460 to cover all articles of india rubber n. o. p. f., including those of "*soft and elastic*" *vulcanized* rubber.

‡ The Board of General Appraisers in s. s., 11,065, decide that the proviso (349 *b*) does not embrace the "handkerchiefs and neckties or neckwear" enumerated in the first clause of the paragraph, and that these articles are subject only to the ad val. rate of 50 per cent.

	Per ct.
same, if silk is comp. of ch. v. (413 *b*). 8 cts. per oz. and	60
same, if ptly. of W., wstd. or animal hair (396–7).....49½ cts. per lb. and	60
Unspecified mfs. and articles wholly or ptly. of, including representative selections from the very numerous decisions relating to the same.	
and cotton endless belts, rubber ch. v. (460 s. s., 3212).....	30
cotton cloth, prepd. with carbolic acid, for med. pps. (75 *a*, s. s., 4531).....	25
cotton + + if C. ch. v. are dtbl. at the highest rates on cottons of like description (775).	
leather foot balls, rub. ch. v. (460 s. s., 10,557).....	30
silk mfs. + + according to comp. of ch. v. under 414 or 460.	
wood erasers, rub. ch. v. (460 s. s., 8074).....	30
same if wood ch. v. (230)	35
wool tennis balls, dtbl. under 392 as mfs. ptly of W. (s. s., 10,511).	
arctic boots and shoes, rubber and W. (396 s. s., 1530)..49½ cts. per lb. and	60
articles + + (460 s. s., 5940, 8638)...	30
bags (460 s. s., 5390, 6018, 10,889).....	30
balloons, toy and other (460 s. s., 5390, 6018, 10,889).....	30
balls, of all sizes, hollow or solid, toy or other, if rub. ch. v. (460).....	30
blankets, endless, of layers of C. cloth united by rubber cement, C. ch. v. (355 s. s., 8226).....	40
catheters and bougies, r. ch. v. (460 s. s., 7319, 11,071).....	30
cloaks, waterproof, S. ch. v. (413 *b*, s. s., 8878).....8 cts. per oz. and	60
same, ptly. of wool, wstd. or hair (397 s. s., 7184, 8878). 49½ cts. per lb. and	60
coats of cotton and, rub. ch. v. (460 s. s., 6069)	30
same if C. ch. v. (355).....	40
cloth (waterproof) + +.	
val. not over 25 cts. per sq. yd. (369 *a*).....	40
val. over 25 cts. (369 *b*). 15 cts. per sq. yd. and	30
dolls, bathing, whistling, or other (436 s. s., 3394)	35
glove cleaners (460 s. s., 2586).....	30
gusset-web, of silk and, S. ch. v. (412 or 414 s. s., 3696).....	50
hoof pads of iron and, (215 s. s., 5940, 6994).....	45
inhalers, according to comp. ch. v.	
injection bags or syringes according to comp. ch. v.	
jewelry, so-called, but hard-rubber imitations of jet (461 s. s., 1605).....	35
match boxes, hard-rubber ch. v. (461 s. s., 4829).....	35
mats (460 s. s., 4252).....	30
nipple shields, according to material.	
nipples, all rubber (460).....	30
para sheets. (See below "Sheets," etc.)	
partial mfs. of, as mfs.	
pessaries (460).....	30
same, of hard-rubber (461).....	35
piping, parts of artfl. fl. (443 s. s., 8931).....	50
pneumatic hooks or holders, of brass and rubber (215 s. s., 9144).....	45
pouches for tobacco, chewing and smoking (468 *a*).....	70
same unlined and incomplete (460 s. s., 9000).....	30
rolled in sheets of uniform width and thickness, ptly. mfd. (460 s. s., 3966).....	30
setons (460).....	30
sheets (para and other), or in cakes, or other forms, advanced beyond crude, whether vulcanized or not (460 s. s., 3966).....	30
shoes and boots, with felted linings, part wool (460 s. s., 1536).....	30
same, wholly of rubber (460).....	30
same, old and fit only for remf. (613, but see also s. s., 5589, 10,406). Free.	
stomach tubes (460).....	30
if hard-rubber (461)	35
strips or cords of, slightly colored, for mf. of webbing, artfl. fl. and other articles (460 s. s., 3625)..	30
surgical appliances, wholly or ptly. of, according to description of rubber, or mat. of ch. v. (s. s., 5520).	

Per ct.

India-rubber, toys of, or of which it is ch. v. (460)..... 30
same if hard-rubber ch. v. (461)..... 35
tubing, plain and uncolored, although for use in mf. of artfl. fl. (460 s. s., 8551)..... 30
India shawls, camels' hair or cashmere (396 s. s., 1535)..49½ cts. per lb. and 60
Indians, dog fish oil, impt. by (674 s.s., 8529)..... .....Free.
horses impt. by, dtbl. (s. s. 7743)
Indigo (614).....Free.
artfl. (61)..... 25
artfl., so-called, but really Prussian blue, dtbl. under 50 (s. s., 8312, and see "Colors").
auxiliary (202 *a*, s. s., 3428, 4990)..... 20
carmined (29 *b*).....10 cts. per lb.
extracts or pastes of (29 *a*).
¾ of 1 ct. per lb.
ground or powdered, but not carmined (614 s. s., 3592).....Free.
Indigotine or pulv. carmined indigo (29 *b*, s. s., 3953).....10 cts. per lb.
Indurated fiber wares (461)..... 35
Infants' bibs, cotton, emb. (373 *a*, s. s., 10,485)..... 60
Infusion alcoholique de brou de noix, at 53 degrees (331 s. s., 5682).
$2.50 per pf. gal.
Infusions, all known as non-alc. med. pr. + + (75 *a*)..... 25
if alc. med. pr. + + (74)..50 cts. per lb.
Ingots, iron or steel. (See those titles.)
Ink, all kinds of, including India, printers' and other (30 s. s., 7714, 8891, 8923)..... 30

Per ct.

blotters, part wool, dtbl. under 392 (s. s., 7208).
bottles, stoneware, cream colored or glazed only (101 *b*, s. s., 3276)..... 55
extractors, in pencil form, wood filled with chemicals, if wood ch. v. (230) 35
if chemicals, ch. v. probably (773 *b*) 20
(but see s. s., 10,791.)
stands according to material.
Insect powder, dried flowers ground (24 s. s., 6161)..... 10
Insects, dried, cr. drugs (560).....Free.
not cr. (24)..... 10
Inspection of meats for expt. (857–868 also 871, 2, 3).
Inspectors, insignia of (s. s., 7540).
Institutions, special importations for, viz. : *
casts of alabaster, bronze, marble, or plaster of Paris, drawings, etchings, paintings, statuary, and philosophical and scientific apparatus, instruments and preparations † *specially imported*, under regs., in good faith, for the use of any society *or institution* incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, and not for sale ‡ (677)...Free.
colleges, academies, schools, and seminaries of learning in the U. S. are entitled to the *free entry also, in addition to the above*, of the following articles specially imported for their use or by their order under regs., viz. :

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* "The provisions of law exempting certain articles from payment of duty when imported for educational and other institutions are *applicable only to such articles* when 'specially imported in good faith for the use' of such institutions *and not for sale*," and,

1. "An importer cannot furnish goods from his stock to an institution and afterwards import an identical lot of goods *duty free* in exchange for the goods furnished from his stock."

2. "He cannot furnish goods from his stock to an institution as a loan, and afterwards import an identical lot of goods duty free and keep such goods in exchange for those furnished from his stock."

3. "He cannot sell to an institution a shipment in transit and enter such goods duty free."

4. "An institution has no right to sell any apparatus, which has been imported duty free, to its students" (s. s., 9342).

† This includes samples of chemical and pharmaceutical preparations imported for a college of pharmacy (s. s., 2311), and chemical salts and preparations for college laboratories (s. s., 2802).

‡ The sale or distribution of articles imported free under 515, 677, and 692, subjects them to seizure and forfeiture (s. s., 3186. See same for form of oath).

Per ct.

books maps, lithographic prints, not more than *two copies* in any one invoice, under 515.....Free.
also, regalia,* gems, statues, statuary, and specimens of sculpture under 692.....Free.
educational, certain crystal weights for (677 s. s., 7498).....Free.
affidavits and oaths for free entries of books, etc., for (s. s., 5821, 6550, 6557).
rules for free entries of importations for (s. s., 6041).
scientific, withdrawal by, of alcohol free of tax (s. s., 9472).
Instruments, musical and parts of, except toys, according to material.
toy, + + (436)..... 35
strings for of gut (529).....Free.
of metal (215)..... 45
silk ch. v. (414 *a*)..... 50
philosophical according to material.
sp. imp. (See "Institutions" and "Societies.")
Insulated copper wire (215 s. s., 5899)... 45
Insulators, of earthy or mineral sub. (101 *b*, s. s., 6699)..... 55
other according to material.
Integuments of animals + + (507).
Free.
Interest and costs in judgments (s. s., 7053, 8563, 7688).
Internal revenue tax on cigars, snuff and tobacco. (See those titles.)
mdse. impt. subject to, under 826, Pt. I., is entitled to privilege of w. h. under 988, Pt. I. (s. s., 7435).
sale, etc., of unclaimed goods subject to (s. s., 8372).
stamps, English, not mdse. and not dtbl. (s. s., 7223).
foreign, when an element of dtbl. value of mdse. on which they are placed (s. s., 6382).
tax, foreign, as a stamp tax on cigars, part of the dtbl. value (s. s., 10,783).

Per ct.

International tunnel, cylinders for use in construction of, dtbl. (s. s., 9957).
materials for construction, dtbl. (s. s., 7947).
shield or shell, for use in construction of, dtbl. (s. s., 9483).
Inventions, models of, including patterns for machinery (652).....Free.
but no articles shall be deemed models or patterns, which can be fitted for use otherwise (652).
Invoice currencies, requirements as to, under sec. 2837, Rev. St. (Pt. I., 895) s. s., 8019, 8243.
valuation of, when first given in francs and reduced to florins (s. s., 10,218).
declarations, agents must have power of atty. to sign, etc. (s. s., 3942).
descriptions of goods (s. s., 9705).
quantity, rule as to entry of (s. s., 7552).
values, additions to under protest and appeal to avoid forfeiture, final (s. s., 7075).
Invoices, consular, authentication of by agent of consignees (s. s., 10,210).
authentication of, in Canada (s. s., 4177).
not ordinarily required on mdse. valued under $100 (s. s., 4622, 10,293).
not required for mdse. in transit to Mexico (s. s., 7893).
required for free goods, but not for transit goods (s. s., 9378).
foreign weights and measures to be stated in, under 895 Pt. I. (s. s., 7348, 7531).
correction of clerical errors in (s. s., 6590).
fraudulent, not condoned by additions to value on entry (s. s., 8013).
goods of one invoice, separately entered for consumption and w. h. subject to like liabilities (s. s., 5779).
pro forma, entries of values under (I. T. and other) binding on importers (s. s., 4456, 10,034).

* The term "regalia" to embrace only such insignia of rank or office, or emblems, as may be worn on the person, or borne in the hand during public exercises of the society or institution, and not to include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

Per ct.

Invoices, pro forma, addl. duties for undervaluations under (s. s., 9544).
restrictions as to (s. s., 8360, 10,115).
requirements under act of June 10, 1890 (s. s., 10,366).
shippers' right to verify (s. s., 8415).
short shipments of goods in, must be accounted for, to exempt from duty (s. s., 8376).
substitution of after entry (s. s., 4270).
when and how mdse. covered by one invoice, may be entered in part for expt. and part for consumption (s. s., 5341).

Iodate and iodide of potash (71).
50 cts. per lb.

Iodine, crude (615).....Free.
resublimed (31).....30 cts. per lb.
salts + + (76)..... 25

Iodoform (32).....$1.50 per lb.

Ipecac (616).....Free.

Iridium (617).....Free.

Iris, or orris root, cr. (560).....Free.
as pulverized dentifrice (77)..... 50

IRON.

CHEMICALS, ETC., VIZ.:

acetate of (76)..... 25
carbonate of (76)..... 25
chromate of, or chromic ore (132)..... 15
color of lac, as varnish (56 *a*, s. s., 2039)..... 35
liquor (76)..... 25
oxide of, crude (651 s. s., 5972)..Free.
of, med. pr. if alc. (74).50 cts. per lb.
same not alc. (75 *a*)..... 25
or colcothar, dry, as paint (61 *a*, s. s., 2961, 4914)..... 25
known as "crocus martis" (773 *b*, s. s., 9265)..... 20
pills (75 *a*, s. s., 6837)..... 25
powder, so-called, or wire reduced to a fine powder by hydrogen, med. pr. (75 *a*, s. s., 681, 1747)..... 25
sulphate of, green vitriol, or copperas (23).....$\frac{3}{10}$ of 1 ct. per lb.
sulphuret of, in its natural state, or sulphur-ore, contg. not over 3½ per cent. of copper (133 *b*)..75 cts. per ton.
but sulphur-ore contg. over 2 per cent. of copper must pay *in addition* to the above rate for the copper it contains (133 *c*)..½ ct. per lb.

IRON.

UNMANUFACTURED, VIZ.:

all iron, of *whatever shapes or sizes*, in the mf. of which *charcoal* is used as fuel, must pay a duty (136 *e*) of not less than.....$22 per ton.

band, hoop, scroll, or other + + *valued at not over 3 cts. per lb.*,* not over 8 inches wide and less than ⅜ of an inch thick, as follows, viz.:
if not thinner than No. 10 w. g. (140 *a*).....1 ct. per lb.
if thinner than No. 10 and *not* thinner than No. 20, w. g. (140 *b*).
1$\frac{1}{10}$ cts. per lb.
if thinner than No. 20 (140 *c*).
1$\frac{3}{10}$ cts. per lb.
all of the above valued at over 3 cts. per lb. are dtbl. as "shapes of rolled iron + +," under 136 *b* * at 1$\frac{1}{10}$ cts. per lb.
which, however, must not be less (136 *d*) *than*..... 35

No article + +, wholly or ptly. mfd. from band, hoop, or scroll iron, or of which such iron shall be the comp. mat. of ch. val. shall pay a lower rate of duty than is imposed on such iron material (151).

all band, hoop and scroll iron, *galvanized or coated* with any other metal or metals, must pay ¾ of 1 ct. per lb. "*more duty*" than the rates imposed upon corresponding gauges or forms of common or black sheet or taggers' iron (143 *a*).

and all hoop or band iron cut to length, or wholly or ptly. mfd. into hoops or ties for baling pps., or flared, splayed or punched, with or without buckles or fastenings, and barrel hoops of iron, must pay $\frac{2}{10}$ of a cent. per lb. "*more duty*," than that imposed upon the iron of which they are made (140 *d*, *e*, and *f*).

* See note to 140 *a*.

I

Per ct.

bar, rolled or hammered, *excepting charcoal iron*, as follows :
flats, not under 1 inch wide nor under $\frac{3}{8}$ inch thick (135 *a*).
$\frac{8}{10}$ of 1 ct. per lb.
narrower or thinner than above (135 *d*).....1 ct. per lb.
round, not under $\frac{3}{4}$ inch diameter (135 *b*).....$\frac{9}{10}$ of 1 ct. per lb.
under $\frac{3}{4}$ inch, and not under $\frac{7}{16}$ inch diameter (135 *e*). 1 ct. per lb.
in coils or rods, under $\frac{7}{16}$ inch in diameter (136 *a*). $1\frac{1}{10}$ cts per lb.
but not less (136 *d*) than..... 35
square, not under $\frac{3}{4}$ inch square (135 *c*).....$\frac{9}{10}$ of 1 ct. per lb.
under $\frac{3}{4}$ inch square (135 *f*).
1 ct. per lb.
bars or shapes of rolled iron + + (136 *b*).....$1\frac{1}{10}$ cts. per lb.
but not less (136 *d*) than..... 35
bar, of mixed grades: the proportion subject to higher rate must be considerable to subject the whole invoice to the higher rate (s. s., 5436).
all iron in slabs, blooms, loops, or other forms, *less finished* than iron in bars, and *more advanced* than pig-iron, *except castings*, to be rated *as iron in bars*, and pay a duty (136 *c*) of...$\frac{8}{10}$ of 1 ct. per lb.
but not less (136 *d*) than..... 35
all iron bars, blooms, billets, or sizes or shapes of any kind, in the mf. of which charcoal is used as fuel, are subject to a duty of not less (136 *e*) than.....$22 per ton.*
bars for railways (see under this title "Railway Iron").
bars or rods of iron *or steel*, of whatever shape or section, which are cold-rolled, cold-hammered or polished in any way in addition to the ordinary process of hot-rolling or hammering, must, besides the rates provided for on ordinary bars and rods, pay *in addition thereto* (152 *a*).
$\frac{1}{4}$ of ct. per lb.
bar-ends, dtbl. as bar-iron under 135 or 136 (s. s., 3624, 6351, 9358).
boiler or other plate-iron *or steel* (except saw-plates otherwise provided for), not thinner than No. 10, w. g., sheared or unsheared, and skelp-iron or steel, sheared or rolled in grooves,
val. at not over 1 ct. per lb. (138 *a*).
$\frac{5}{10}$ of 1 ct. per lb.
val. over 1 ct. and not over $1\frac{4}{10}$ cts. (138 *b*).....$\frac{65}{100}$ of 1 ct. per lb.
val. over $1\frac{4}{10}$ cts. and not over 2 cts. (138 *c*).....$\frac{8}{10}$ of 1 ct. per lb.
val. over 2 cts. and not over 3 cts. (138 *d*).....$1\frac{1}{10}$ cts. per lb.
val. over 3 cts. and not over 4 cts. (138 *e*).....$1\frac{5}{10}$ cts. per lb.
val. over 4 cts. and not over 7 cts. (138 *f*).....2 cts. per lb.
val. over 7 cts. and not over 10 cts. (138 *g*).....$2\frac{8}{10}$ cts. per lb.
val. over 10 cts. and not above 13 cts. (138 *h*).....$3\frac{1}{2}$ cts. per lb.
val. over 13 cts. (138 *i*)..... 45
provided, that all plate-iron *or steel* thinner than No. 10, w. g., shall pay duty as iron- or steel-sheets (138 *j*).
all iron- *or steel*-plates (excepting tin and terne plates and taggers' tin), when galvanized or coated with zinc, spelter or other metals, or any alloy thereof, must pay $\frac{3}{4}$ of 1 ct. per lb. "*more duty*" than the rates imposed upon corresponding gauges or forms of common or black sheet or taggers' iron *or steel* (143 *a*).
chrome pig-iron (202 s. s., 8496)..... 20
clippings, iron or steel, if scrap (134).
$\frac{3}{10}$ of 1 ct. per lb.
other than above (202 *a*, s. s., 6244). 20

* Under a similar provision of the act of 1883, the Department in s. s., 5910, held that "the provisions for charcoal applies *only* to the iron otherwise dutiable under the paragraph in which it is contained;" but s. s. 8016, so modifies this ruling as *virtually* "to include *all* iron bars, blooms, billets, *or sizes or shapes of any kind*, in the mf. of which charcoal is used as fuel, regardless of whether such sizes or shapes are more specially described in said paragraph or not."

Per ct.

"Iron dirt," so-called, *i.e.*, the rust and scalings impt. with old scrap iron, no allowance for weight of (s. s., 4881).

ferro-manganese and ferro-silicon (134). $\frac{3}{10}$ of 1 ct. per lb.

flat, iron or steel with longitudinal ribs for the mf. of fencing, val. not over 3 cts. per lb. (147 *b*). $\frac{6}{10}$ of 1 ct. per lb.

gas strips, rolled in long pieces (136 *b*, s. s., 1437).....$1\frac{1}{10}$ cts. per lb.

horse-shoe and all similar iron should be classified as bar or flat, according to size under 135, regardless of length, designation or quality (s. s., 1587).

kentledge (134).....$\frac{3}{10}$ of 1 ct. per lb.

moisic iron, as other iron. *

new pieces of, not dtbl. as scrap, but as iron or steel of the description from which it is taken (s. s., 302, 9358).

octagonal or octagonal shaped bar iron 136 *b*).....$1\frac{1}{10}$ cts. per lb.

ore, including manganiferous iron-ore, and the dross or residuum from burnt pyrites (133 *a*).75 cts. per ton.

ore, sulphur-, as pyrites, or sulphuret of iron in its natural state, contg. not over $3\frac{1}{2}$ per cent. of copper (133 *b*). 75 cts. per ton.

but ore contg. over 2 per cent. of copper pays *in add. to above rate*, for the copper it contains (133 *c*). $\frac{1}{2}$ ct. per lb.

Provided, that sulphur-ore as pyrites or sulphuret of iron in its natural state, contg. in excess of 25 per cent. of sulphur, shall be *free* of duty, except on the copper it contains (133 *d*).

no deduction to be made from the weight of the ore on account of moisture chemically or physically combined therewith (133 *e*).

pig- (134). .....$\frac{3}{10}$ of 1 ct. per lb.

pig-, and iron-castings not included in provisions of 779 (s. s., 4941).

Per ct.

plate. (See below "sheet," etc., also "boiler or other plate," above).

railway bars, iron or steel, or in part of steel, T-rails and punched iron or steel flat-rails (141)..$\frac{6}{10}$ of 1 ct. per lb.

rods, wire-, or nail-. (See below "wire-rods.")

tare for weight of bands securing (s. s., 3513).

rolled iron, *bars or shapes of* + + (136 *b*).....$1\frac{1}{10}$ cts. per lb.

but not less (136 *d*) than..... 35

scrap iron or steel, wrought and cast (134).....$\frac{3}{10}$ of 1 ct. per lb.

but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be re-mfd. (134).

sheet-iron or sheet-steel, polished, planished or galvanized, by whatever name designated (144 *a*). $2\frac{1}{2}$ cts. per lb.

provided that *all other* plate, sheet, or taggers' iron or steel, by whatever name designated, which has been pickled or cleaned by acid, or by any other material or process, *or which is cold-rolled*, smoothed only, not polished, shall pay $\frac{1}{4}$ of 1 ct. per lb. "*more duty*" than the corresponding gauges of common or black sheet or taggers' iron or steel (144 *b*).

sheets of common or black, including all iron or steel com. known as common or black taggers' iron or steel, and skelp-iron or steel, + +, val. at *not* over 3 cts. per lb. as follows:

thinner than No. 10 and not thinner than No. 20, w. g. (142 *a*). 1 ct. per lb.

thinner than No. 20 and not thinner than No. 25, w. g. (142 *b*). $1\frac{1}{10}$ cts. per lb.

thinner than No. 25, w. g. (142 *c*). $1\frac{4}{10}$ cts. per lb.

all corrugated or crimped (142 *d*). $1\frac{4}{10}$ cts. per lb.

* The 6th section of the act of February 8, 1875, ch. 36, provided that "the duty on moisic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all species of iron of like condition, grade, or stage of manufacture."

Per ct.

but all common or black sheet-iron or steel not thinner than No. 10, must pay duty as plate-iron or steel (142 *e*).

galvanized or coated (*see provision for, above under* "Boiler iron").

sheets or plates of iron or steel, or taggers' iron or steel, coated with tin or lead, or with a mixture of either or both of these and other substances, by the dipping or any other process, and com. known as tin- or terne-plates and taggers' tin, *until July* 1, 1891 (145).

1 ct. per lb.

on and after July 1, 1891 (143 *b*).

$2\frac{2}{10}$ cts. per lb.

no article + +, wholly or ptly. mfd. from tin- or terne-plate, or the sheet, plate, hoop, band or scroll iron or steel herein provided for, or of which either of these is the comp. mat. of ch. value, shall pay a lower rate of duty than is imposed on such material (151).

"slab-iron," so-called, for mf. of fire and burglar proof safes, dtbl. either as plate- or sheet-iron, according to its thickness (s. s., 1701).

spiegeleisin (134).....$\frac{3}{10}$ of 1 ct. per lb.

strips, plates, or sheets of iron or steel of whatever shape (other than the polished, planished or glanced sheet-iron or sheet-steel otherwise provided for), which are cold-rolled, cold-hammered, blued, brightened, tempered or polished by any process to such perfected surface finish or polish better than the grade of cold-rolled, *smooth only*, otherwise provided for, there must be paid, besides the rates provided for on plates, strips, or sheets of iron or steel, of common or black finish, *in addition* thereto (152 *b*).....$1\frac{1}{4}$ cts. per lb.

taggers'. (See above.)

wire rods, rivet, screw, fence and other iron or steel wire rods and *nail rods*, round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than No. 6, w. g., valued at not over $3\frac{1}{2}$ cts. per lb. (147 *a*)...$\frac{6}{10}$ of 1 ct. per lb.

all smaller than No. 6 (whether rolled or drawn through dies) to be classed and dtbl. as wire (147 *c*).

no allowance or reduction of duties for partial loss or damage, in consequence of rust or discoloration, to be made upon any description of iron or steel, or upon *any article*, wholly or ptly. mfd. of iron or steel, or upon any mf. of iron and steel (149).

provided, that *all metal* produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel (150).

wrought scrap-, new pieces, such as punchings and clippings, not dtbl. as scrap under 134 (s. s., 9358, 9490).

wrought iron for ships (153).

$1\frac{8}{10}$ cts. per lb.

MANUFACTURES OF, AS FOLLOWS:

acme sockets, ptly. mfd. (215 s. s., 7041)..... 45

anchors, or parts of (153)

$1\frac{8}{10}$ cts. per lb.

anchors and cable chains, broken, rusty, or old, unfit for use, dtbl. as scrap iron, but *not* if fit for use as such by repairs (s. s., 365).

andirons, cast (161).....$1\frac{2}{10}$ cts. per lb.

Per ct

Iron angles. (See "Iron, structural.")
anvils of, or of both combined, finished or not (155).....2½ cts. per lb.
axle-bars, axle-blanks, axles and parts of, or forgings for axles in whatever stage or state of mf. (154 *a*).
2 cts. per lb.
but if fitted in iron or steel wheels or parts thereof they are dtbl. at same rate as the wheels * (154 *b*).
beams. (See "Iron, structural.")
bedscrews (215)..... 45
blacksmiths' hammers and sledges (156).....2¼ cts. per lb.
board nails and spikes, cut (173).
1 ct. per lb.
wrought (174).....4 cts. per lb.
boiler punchings and clippings, bridge, rod and beam clippings and crop ends of rails. (See s. s., 8054, but see also s. s., 9358, 9490).
boilers of plate-iron. (See s. s., 7536).
bolt-blanks (158).....2¼ cts. per lb.
bolts, for fastening doors, etc. (215)... 45
wrought, with or without threads or nuts (158).....2¼ cts. per lb.
brads, sprigs, and tacks, cut, not over 16 oz. to the M. (177 *a*).
2¼ cts. per M.
over 16 oz. to M. (177 *b*).
2¾ cts. per lb.
building forms and
bulb-beams. (See "Iron, structural.")
butts and hinges finished. (See below "hinges.")
cable chains, broken, etc. (See above "anchors.")
cables and cable chains, and parts of. † (See below "chains.")
casks or drums of iron, with wooden ends for holding cement, not unusual coverings (s. s., 7829).
casters, furniture (215)..... 45

Per ct.

castings of iron (not malleable) all + + (161).....1$\frac{2}{10}$ cts. per lb.
castings, rough for ice or other machinery (161 s. s., 7224, 8052).
1$\frac{2}{10}$ cts. per lb.
of malleable iron, galvanized or tinned (215 s. s., 8180)..... 45
cast-iron turn-table (161 s. s., 7684).
1$\frac{2}{10}$ cts. per lb.
chain or chains of all kinds, made of iron or steel.
all not under ¾ inch diameter (164 *a*).
1$\frac{6}{10}$ cts. per lb.
all under ¾ and not under ⅜ inch (164 *b*).....1$\frac{8}{10}$ cts. per lb.
all under ⅜ inch (164 *c*)...2½ cts. per lb.
but no chain or chains of any description to pay less (164 *d*) than..... 45
chain links, so-called (215 s. s., 8865). 45
channels. (See "Iron, structural.")
columns. (See "Iron, structural.")
cotton ties, of hoop or band iron or steel, must pay $\frac{2}{10}$ of 1 ct. per lb. more duty than is imposed on the iron or steel of which they are made (140 *f*). (See "Iron, band," etc.)
crank shafts, iron (215 s. s., 8266)..... 45
steel. (See "Steel.")
crowbars (156).....2¼ cts. per lb.
curb chains, as other chains.
cylinders or bottles of iron contg. oxygen gas, dtbl. with contents under 773 *a* (s. s., 10,159)..... 10
deck beams. (See "Iron, structural.")
dust (215 s. s., 7816)..... 45
ferrules, cast-iron (161).1$\frac{2}{10}$ cts. per lb.
all other of metal (215)..... 45
fence chains. (See above "chains.")
filings (215 s. s., 5088)..... 45
fish-plates, or splice bars, railway, of iron or steel (181).....1 ct. per lb.
flat rolled iron wire, as iron wire under 148 (s. s., 10,723).

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* In s. s., 3207 it was held that axles fitted in and attached to iron wagon or carriage bodies, were dtbl. as a whole as axles, but quaere, whether this ruling is still valid under the new provision in 154 *b* for such as are fitted in "*parts* of wheels?"

† No chains made of wire or rods less than ½ inch thick to be considered chain cables (act of July 14, 1862). Quaere: Under that act the diameter was clearly referable to the material wire or rod of which the chain was made. Is this the fact also under the present provision? It seems to be the reasonable construction; although the language is indefinite.—EDITOR.

Per ct

flat with longitudinal ribs for mf. of fencing, val. not over 3 cts. per lb. (147 *b*).....$\frac{6}{10}$ of 1 ct. per lb.
floor plates, cast-iron (161 s. s., 11,093). $1\frac{2}{10}$ cts. per lb.
flues, wrought-iron or steel (157). $2\frac{1}{2}$ cts. per lb.
forgings of iron or steel, or of both combined, of whatever shape or stage of mf. + + (139 *a*). $2\frac{3}{10}$ cts. per lb.
but not less (139 *b*) than..... 45
for vessels, etc. (See below "Iron, mill, ship, and engine.")
frying pans, wrought and tinned (215)..... 45
furnace castings, ground and fitted (161 s. s., 5939).....$1\frac{2}{10}$ cts. per lb.
gas-pipe, cast-iron (160). $\frac{9}{10}$ of 1 ct. per lb.
gas-tubes or pipes, wrought-iron or steel (157).....$2\frac{1}{2}$ cts. per lb.
girders. (See "Iron, structural.")
hammered forgings for axles (154 s. s., 4898).....2 cts. per lb.
hammers, iron or steel, other than blacksmiths' (215)..... 45
hatters' irons, cast (161). $1\frac{2}{10}$ cts. per lb.
hinges, finished, and hinge-blanks, iron or steel (158).....$2\frac{1}{4}$ cts. per lb.
hob-nails (174).....4 cts. per lb.
hollow-ware, cast, coated, glazed, or tinned (163).....3 cts. per lb.
articles of sheet-iron *not* cl. as (s. s., 6396).
hooks, forged, so-called, but com. kn. as welt-, or strip awls (215 s. s., 8323). 45
of iron wire, pressed into shape when hot (215 s. s., 7668)..... 45
hoops, for baling pps., of band or hoop iron or steel wholly or ptly. mfd., and barrel hoops of iron or steel pay $\frac{2}{10}$ of 1 ct. per lb. *more* duty than that imposed on the hoop or band iron or steel of which they are made (140 *d. e. f.*).

Per ct.

horseshoe nails (174).....4 cts. per lb.
horseshoes (176).....$1\frac{8}{10}$ cts. per lb.
joists. (See "Iron, structural.")
larding pins (215)..... 45
lock-pieces or wedges for portable rail-road tracks (156 s. s., 6392). $2\frac{1}{4}$ cts. per lb.
locomotive tire, or parts of. (See below "Iron, mill, ship, and engine.")
malleable, in castings + + (162). $1\frac{3}{4}$ cts. per lb.
mfs. articles, or wares, wholly or ptly. of,* and whether wholly or ptly. mfd. + + (215)..... 45
mill-, ship-, and engine-, to wit:
anchors, iron or steel, or parts of. (153).....$1\frac{8}{10}$ cts per lb.
forgings of iron or steel, or of both combined, for vessels, steam-engines, and locomotives, or parts thereof, weighing each 25 lbs. or more (153 s. s., 8964). $1\frac{8}{10}$ cts. per lb.
locomotive, car, and other railway tires, iron or steel, or parts thereof, wholly or ptly. mfd. (185 *a*). $2\frac{1}{2}$ cts. per lb.
mill-irons and mill-cranks, wrought-iron (153) .....$1\frac{8}{10}$ cts. per lb.
wrought-iron for ships (153). $1\frac{8}{10}$ cts. per lb.
muleshoes (176) .....$1\frac{8}{10}$ cts. per lb.
nails, cut (173).....1 ct. per lb.
wire. (See "Nails.")
wrought, iron or steel + + (174). 4 cts. per lb.
nuts, as parts of bolts and with them (158).....$2\frac{1}{4}$ cts. per lb.
nuts, wrought iron or steel (176). $1\frac{8}{10}$ cts. per lb.
ox-shoes, wrought iron or steel (176). $\frac{8}{10}$ of 1 ct. per lb.
pipes, cast-iron of all kinds (160). $\frac{9}{10}$ of 1 ct. per lb.
plates, cast-iron, + + (161). $1\frac{2}{10}$ cts. per lb.

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* Certain so-called "art castings" or iron and steel, which had been "manipulated, manufactured, smoothed, and finished," so as to constitute them manufactures, were held dutiable as mfs. of iron and steel respectively (s. s., 2735).

Per ct.

Iron posts and parts of. (See "Iron, structural.")
railway-iron or steel, viz.:
bars, iron or steel (141). $\frac{6}{10}$ of 1 ct. per lb.
fish-plates, iron or steel (181). 1 ct. per lb.
flat rails, iron or steel, punched (141)..... $\frac{6}{10}$ of 1 ct. per lb.
splice-bars, iron or steel (181). 1 ct. per lb.
T rails (141).. ..... $\frac{6}{10}$ of 1 ct. per lb.
tires, locomotive-, car-, and other railway-, or parts thereof, of iron or steel, wholly or ptly. mfd. (185 *a*). $2\frac{1}{2}$ cts. per lb.
wheels, iron or steel, and steel-tired wheels for railway pps., wholly or ptly. finished (185 *a*). $2\frac{1}{2}$ cts. per lb.
same, imported with iron or steel axles fitted in them, dtbl. together as wheels (185 *c*) at..$2\frac{1}{2}$ cts. per lb.
same, ingots, cogged-ingots, blooms or blanks for above tires and wheels, wholly or ptly. mfd. (185 *b*)..... $1\frac{3}{4}$ cts. per lb.
rivets, iron or steel (182). $2\frac{1}{2}$ cts. per lb.
sadirons, cast (161)..... $1\frac{2}{10}$ cts. per lb.
scrap, wrought- or cast- (134 s. s., 8214, 10,556)..... $\frac{3}{10}$ of 1 ct. per lb.
but nothing to be deemed scrap iron except waste or refuse iron, fit only to be remfd. (134).
screws. (See "Screws.")
scythes pt. steel (215)..... 45
shackles or adjustable chain-links (215 s. s., 9008 *b*)..... 45
sheets, plates, wares, or articles of iron or steel, enameled or glazed with vitreous glasses, plain and of one color (171)..... 45
same, enameled or glazed as above, with more than one color, or ornamented (172)..... 50
shoes, horse, mule, or ox (176). $1\frac{8}{10}$ cts. per lb.
shot, cast-iron (161)..... $1\frac{2}{10}$ cts. per lb.
shot and shells, old, but never actually used (161 s. s., 6001). $1\frac{2}{10}$ cts. per lb.
shovels, iron or steel (215)..... 45

Per ct.

show cards, printed (215 s.s., 6141, 9812) 45
sickles (215)..... 45
sledges, blacksmiths' (156). $2\frac{1}{4}$ cts. per lb.
spades (215)..... 45
spikes, cut, iron or steel (173). 1 ct. per lb.
wrought, iron or steel (176). $1\frac{8}{10}$ cts. per lb
sprigs, not exceeding 16 oz. to the M. (177 *a*)..... $2\frac{1}{4}$ cts. per M
exceeding 16 oz. to the M. (177 *b*). $2\frac{3}{4}$ cts. per lb.
squares (215)..... 45
square wire. (See "Wire.")
stays, boiler, wrought-iron or steel (157)..... $2\frac{1}{2}$ cts. per lb.
stoves and stove-plates, cast (161). $1\frac{2}{10}$ cts. per lb.
structural, iron or steel, viz. (137);
angles,
beams,
building forms,
bulb beams,
car truck channels,
channels,
columns, and parts and sections of,
deck beams,
girders,
joists,
posts and parts or sections of,
T T columns and posts, or parts or sections thereof, and all other, of structural shapes, whether plain or punched or fitted for use (137). $\frac{9}{10}$ of 1 ct. per lb.
structural and other, impt. for sp. buildings in separate pkgs. dtbl. according to description of each pkg. (s. s., 7617, 7773).
tacks, cut, not exceeding 16 oz. to the M. (177 *a*)..... $2\frac{1}{4}$ cts. per M.
exceeding 16 oz. to the M. (177 *b*). $2\frac{3}{4}$ cts. per lb.
tailors' iron, cast (161). $1\frac{2}{10}$ cts. per lb.
tie-rods, with screws on each end, and nuts and washers, as bolts under 158 (s. s., 6968)..... $2\frac{1}{4}$ cts. per lb.
track tools (156)..... $2\frac{1}{4}$ cts. per lb.
tubes, boiler or other wrought (157). $2\frac{1}{2}$ cts. per lb.

I

Per ct.

vessels, cast-iron + + (161).
$1\frac{2}{10}$ cts. per lb.
washers, wrought (176). $1\frac{8}{10}$ cts. per lb.
wedges (156)..... $2\frac{1}{4}$ cts. per lb.
wire. (See "Wire.")
wire rope, strand or chain. (See "Wire.")
Isinglass or fish glue (s. s., 9484).
val. not over 7 cts. per lb. (27 *a*).
$1\frac{1}{2}$ cts. per lb.
val. over 7 cts. and not over 30 cts. per lb. (27 *b*)..... 25
val. over 30 cts. per lb. (27 *c*)..... 30
agar-agar, also known as "Chinese and Japanese gelatine or isinglass," dtbl. as above under 27 (s. s., 9048).*
bleached, mfd. of fish bladders, as isinglass (s. s., 10,785).
Russian or Belonga, so-called, being fish bladders, split, washed, stretched and bleached, dtbl. as isinglass under 27 (s. s., 9484).
Istle or Tampico fiber or grass (592 s. s., 6293).....Free.
I. T. goods, regs. for transportation of by land or water carriage (s. s., 6452).
shipments of goods for, cannot be divided (s. s., 7171).
to Washington and Georgetown, D. C., alike (s. s., 6618).
Italian cloths. (See "Dress goods.")
flax, so-called. (See "Flax.")
pralines, as confectionery under 238–9 (s. s., 9527).
queen bees, sp. imp. by mail. (See s. s., 11,015).
Italians, cotton with silk stripes, C. ch. v. (355 s. s., 7560)..... 40
Ivory and vegetable ivory, not sawed, cut, or otherwise mfd. (618) ...Free.
bagatelle, billiard, chess, and pool balls, and chessmen, dice and draughts (435)..... 50
black (52)..... 25
buttons of, or of veg. ivory (430 s. s., 4346)..... 50

J

Per ct.

combs (462)..... 40
knife handles, other than of pen or pocket knives, and knife handle shapes ptly. finished (462 s. s., 9713). 40
mfs. of, or of veg. ivory or of which either is ch. v. + + (462)..... 40
nuts, as veg. ivory, unmfd. (618)..Free.
parallel rules, not mounted (462)..... 40
protractors (462)..... 40
rulers, without metal (462 s. s., 9295). 40
scales (462)..... 40
sectors (462)..... 40
strips for piano keys (462 s. s., 3064). 40
veneers, unpolished (462 Jan. 28, 1881, Genl. App. H.)..... 40
for piano keys, nearly finished (462 s. s., 9053)..... 40
Ixle leaves. (See s. s., 6804.)

J

Jackets, knit, for men's wear, wholly or ptly. of wool, wstd. or animal hair dtbl. under 392 (s. s., 10,736).
for ladies' and children's outside garments, wholly or ptly of wool, wstd. or animal hair (397).
$49\frac{1}{2}$ cts. per lb. and 60
leather, lined with woolens, other than knit fabrics, for men's wear (396 s. s., 5373, 6679, 7317).
$49\frac{1}{2}$ cts. per lb. and 60
Jack knives. (See "Knives.")
Jacks, clothiers' according to material.
for pianos, etc., iron (215)..... 45
Jaconets, cotton, as C. cloth (s. s., 6328).
Jade, carved or mfd. (773 *b*)..... 20
unmfd. (773 *a*)..... 10
Jalap (619)..... .....Free.
Jamaica, collection of duties on mdse. from by parcels post. (Circular October 3, 1887, No. 108).
Japan, as varnish (56 *a*)..... 35
earthenware, not semi-vitrified or semi-translucent,† dtbl. under 101 (s. s., 3253)..... 55
same, decorated (101 *a*)..... 60
gold size (56 *a*)..... 35

* A recent decision of the Board of General Appraisers (s. s., 10,923) reverses the above and classifies agar-agar, as an unenumerated mf. under 773 *b* at 20 per cent. ad val.

† Porcelain ware is defined to be a semi-transparent variety of earthenware, or generally all earthenware which has been vitrified and become translucent in the kiln (s. s., 3253).

J

	Per ct.
Japanese, bronze, smoking pipes (468 *a*, s. s., 7613)	70
cloisonné enamelled vases, cop. ch. v. (215 s. s., 4061)	45
cloth and poplins, cotton, as C. cloth.	
currency, local. (See s. s., 3290, 8450).	
gelatine or isinglass, agar-agar. (See "Isinglass.")	
imitation leather paper, if surface-coated (420 *a*, s. s., 6546)	35
same, if plain (422, s. s., 6546)	25
kites (436 s. s., 11,032)	35
lanterns, paper, wood and bamboo, paper ch v. (425 s. s., 7415).	25
metallico, varnish (56 *a*, s. s., 7131)	35
paper napkins (425 s. s., 9050)	25
wax (751 s. s., 2225)	Free.
Japanned calf skins (456 *e*)	30
leather, other than above, dressed or undressed, and finished (456 *a*)	20
wares, metal + + (215 s. s., 7932, 9159)	45
+ + according to material of ch. v.	
Japonica, Terra- (735)	Free.
Jars, e. w., as other earthenware under 99, 100 and 101.	
glass. (See "Glass.")	
filled. (See "Glass.")	
ordinary e. w. containing carbonate of ammonia, not dtbl. (s. s., 303).	
plain e. w. containing fine table salt (s. s., 6567)	Free.
same, contg. tooth paste, to be assessed as part of the dtbl. val. of their contents (845 *d*, s. s., 9068).	
same, containing tea, dtbl. (s. s., 8236).	
Jasmine or jessamine oil (661 s. s., 8834).	Free.
water, so-called (76 s. s., 9451)	25
Jaune Indien (18 s. s., 5686)	35

J

	Per ct.
Jeans, as cotton cloth.	
Jeddo gum, cr. (560)	Free.
not cr. (24)	10
Jellies, all kinds (303)	35
Jelly guava, Hawaiian, not free under treaty (s. s., 9043).	
Jerk-beef (311)	2 cts. per lb.
Jet, beads and all mfs. of, or of which it is ch. v. + + (459 *a*)	25
imitations of, mfd. according to material.	
jewelry (452 s. s., 5161)	50
unmanufactured (620)	Free.
Jewel cases, according to material.	
Jewellers' scales, boxes for (s. s., 8659).	
screws, brass wire (215 s. s., 7159)	45
Jewelry, all articles + + com. kn. as * (452, s. s., 8790)	50
agraffes *not* dtbl. as (s. s., 9192).	
certain bead necklaces, dtbl. as (s. s., 9676).	
charm-knives, dtbl. as (452 s. s., 9073).	50
charms, china, porcelain, parian or bisque (100 *a*)	60
coral (452 s. s., 2556)	50
enamelled silver flowers, dtbl. as (452 s. s., 6222)	50
settings, dtbl. as (s. s., 9130).	
gilt, sleeve, front and collar buttons (452 s. s., 9832)	50
glass-head pins not dtbl. as (s. s., 10,686).	
glass or paste comp. set in metal ornaments (452 s. s., 8155)	50
gold crosses, etc. (452 s. s., 10,510)	50
hair pins. (See "Hair pins.")	
imitation, viz.: daggers, hat pins, hat buckles, dress buckles, dress pins, head bands, and like articles for personal ornaments (452 s. s., 8790, 9676)	50

* Certain so-called "bijoutry," consisting of a mirror, flagon, card-case, opera glass, etc., mfd. of gold, precious stones, and glass, held dtbl. as mfs. in part of gold or of glass (s. s., 2932).

In decision (s. s., 5103) it was held that in accordance with the ruling in Hecht *v.* Arthur, "steel brooches, brass ear-rings, gilt chains, gilt ear-drops and bracelets, also ornaments of the same kind made of horn, shell, ivory, and various materials, and imitations of turquoise, set, and articles of this class generally, which are adapted and designed for use as jewelry," should be classified as jewelry.

In s. s., 5208, the department made the rule that "articles of jewelry, which are to contain precious stones by way of adornment, and which are as complete as those which are not intended to be set, are practically within the range of jewelry, as understood by the trade."

Per ct.

masonic jewels, dtbl. as (s. s., 8766).
miniature opera glasses for charms, dtbl. as (s. s., 9665).
necklaces of im. coral beads, with small brass clasps (452 s. s., 11,033)..... 50
ornamental sleeve buttons, cls. as (452 s. s., 5208, 5315)..... 50
onyx bracelets (452 s. s., 8751)..... 50
plated swivels, hooks and bars for watch chains, etc., *not* cl. as but as mfs. of metals + + (215 s. s., 9063).. 45
porcelain set (452)..... 50
or china settings for (100 *a*)..... 60
rosaline (shell) articles for mf. of, not cl. as, but as mfs. of shell (462 s. s., 10,929)..... 40
shell buckles (452 s. s., 11,078)..... 50
settings of pr. stones cut for (454 *a*)... 10
silk guards for watches, etc., not jewelry (s. s., 8837).
swivels, plated, for watch chains, etc., not cl. as (s. s., 9063).
theatrical crowns, dtbl. as (s. s., 9027).
mock or im. gems, dtbl. as (s. s., 3099).
watch chains, dtbl. as (452 s. s., 8830, 10,889)..... 50
iron, not cl. as (s. s., 8327).
short pieces of brass chain intended for mf. of, *not* jewelry (s. s., 9060).
steel, dtbl. as (s. s., 8830).
Jewels for watches (557).....Free.
Jews' harps (215 s. s., 11,017)..... 45
Jipins rugs, so-called, as mfs. of W. + + under 392 (s. s., 9980).
Joists, iron or steel (137).
$\frac{2}{10}$ of 1 ct. per lb.
Joss, Chinese, figure representing, dtbl. (s. s., 8133).
stick or joss-light (621).....Free.
Juglandium oil (661).....Free.
Jugs, common stoneware, with trade-marks, etc., impressed in plastic state (99 s. s., 8078, 8167)..... 25
earthen, contg. free mineral water (s. s., 10,861).....Free.
Juice, beet. (See "Sugar.")
cherry. (See below "Fruit.")
fruit, including cherry, prune juice, prune wine, and all other + +, containing over 18 per cent. of alcohol (339 *b*)...$2.50 per pf. gal.

Per ct.

all contg. less alc. (339 *a*).
60 cts. per gal.
lemon, lime, and sour orange (631).
Free.
licorice (33).....5½ cts. per lb.
lime, fortified with alc. as alc. comp. + + (8 *b*, s. s., 8948).
$2 per gal. and 25
medicinal, or elaterium (75 *a*, s. s., 9277)..... 25
papaw, med. pr. prep. (75 *a*, s. s., 9105)..... 25
prune. (See above "Fruit.")
tamarind, med. pr. (75 *a*, s. s., 6418)... 25
Juices, med. pr. non-alc. (75 *a*)..... 25
same, alc. (74).....50 cts. per lb.
Jujube paste, as confectionery, which see.
Jujubes of lime fruit, as confectionery (s. s., 8733).
Julep straws (460 July 16, 1876, N. Y.). 30
Jumping jacks, as toys (436 s. s., 7407). 35
Juniper berries, cr. (560).....Free.
not cr. (24)..... 10
Junk, old (622).....Free.
Jurisdiction of Board of General Appraisers as to questions not connected with impts. of mdse. (s. s., 10,284).
Jus de Cassis, a fruit juice of black currants (339 s. s., 7671). 60 cts. per gal.
Jute (593).....Free.
all mfs. or fabrics + + of which jute or other veg. fiber (excepting cotton, flax, or hemp) is the component, or that of ch. v.
val. *not* over 5 cts. per lb. (374 *a*).
2 cts. per lb.
val. over 5 cts. per lb. (374 *b*)..... 40
and cotton mixed goods dtbl. at highest rates of comp. of ch. v. (775 s. s., 2844, 3343).
bagging. (See "Bagging.")
drawback on (s. s., 10,365).
on prior to April, 1891 (s. s., 11,016).
for cotton, com. kn. as "S. W. bagging," dtbl. under 366 (s. s., 10,963).
bags and bagging and like mfs. + +, exc. bagging for cotton, dtbl. under 374.

J

Per ct.

Jute, binding twine, dtbl. under 374 * as a mf. of jute + +
burlaps. (See "Burlaps.")
butts and cuttings (594 s. s., 1447). Free.
canvas and paddings, dtbl. as mfs. of + + under 374 according to val. (s. s., 6537).
for floor and oil cloths, dtbl. as mfs. of + + under 374, according to val. (s. s., 8936).
ptly. of flax but jute ch. v. for mf. of mail bags, dtbl. as mfs. of jute + + under 374, according to val. (s. s., 7814).
carpets and carpeting (363). 6 cts. per sq. yd.
charges for screwing, marking and shipping bales of jute bags dtbl. (s. s., 6575).
furniture-cloth, dtbl. as mf. of + + under 374 (s. s., 3744).
hydraulic hose, wholly or ptly. of (368). 20 cts. per lb.
matting, as carpeting of (s. s., 7237).
mats and rugs, as mfs. of + +, under 374.
padding, as mfs. of + + under 374 (s. s., 3086, 8328, 10,231).
press cloth, as mfs. of, + + under 374 (s. s., 9722).
rags, fit only for mf. of paper (670). Free.
rejections, cr. fibrous veg. sub. + + (597 s. s., 2052, 2695).....Free.
sacks, outer coverings of bags contg. fine salt, *not* dtbl. as unusual coverings (s. s., 6830).
safety fuse, jute comp. ch. v. as mf. of, + + under 374 (s. s., 6213).
school bags, jute ch. v. as mfs. of, + + under 374 (s. s., 6691).
seed (286 s. s., 1629)..... 20
table covers, jute met. and c., jute ch. v. as mfs. of, + + under 374 (s. s., 6660, 8969).
tapestry of C. and C. ch. v. (355 s. s., 6003)..... 40

K

Per ct.

tare on impt. in bales (s. s., 8930).
thread waste, fit only for mf. of paper (670 s. s., 1836).....Free.
twists, as mfs. of + + under 374 (s. s., 3115).
velours, as velvets of veg. fibers + + under 350. (See "Cotton pile fabrics.")
emb. with metal (215 s. s., 7243)..... 45
waste, for mf. of paper (670).....Free.
yarn (361)..... 35

K

Kainite (625).....Free.
Kaiser pillen or pills (75 *a*, s. s., 7574).. 25
Kaleidescopes (108)..... 60
if toys (436 s. s., 2386)..... 35
Kali, citrated (76 s. s., 6006)..... 25
Kali dunger, dung salt, contg. less than 30 per cent. of potash (600 s. s., 4210).....Free.
Kameela or kamala, cr. dr. (560 s. s., 3201).....Free.
not cr. (24)..... 10
Kangaroos (251)..... 20
Kangaroo skins dressed and finished (456 *b*)..... 20
raw or unmf. (605).....Free.
Kaoka, coffee substitute (321 s. s., 4564). $1\frac{1}{2}$ cts. per lb.
Kaolin or china clay (98 *b*, s. s., 620, 1494).....$3 per ton.
same, prepd. by kiln-drying for clearing wine (773 *b*, October 17, 1870, Toledo)..... 20
"Kaoline," so-called, but really fining earth (773 *b*, s. s., 4927, 5051)..... 20
Kelp (623).....Free.
Kentledge (134)..... $\frac{3}{10}$ of 1 ct. per lb.
Kermes, animal or insect, for dyeing, cr. (560).....Free.
not cr. (24)..... 10
mineral (75 *b*)..... 35
Kernels, palm nut (586).....Free.
Kerosene oil and residuum of (19)..... 20
Kettles, cast-iron (161)...$1\frac{2}{10}$ cts. per lb.
cast, of iron or other metal, coated,

* The twines, binding, and other, provided for in 362, are expressly limited to those "composed in whole or in part of istle or Tampico fiber, manila, sisal grass or sunn."—EDITOR.

	Per ct.
glazed or tinned (163, and see note to "Hollow-ware")... .....3 cts. per lb.	
other than above, of copper, brass, tin or other metal (215).....	45
others, according to material.	
Key chains, iron or steel, as other chains according to diameter, under 164 (s. s., 9843).	
stoppers to bottles, not subject to separate duty (s. s., 9260).	
Keys, clock (215 s. s., 6558).....	45
metal, not jewelry (215 s. s., 10,010)..	45
watch, adjustable and other (211 s. s., 6700, 8425).....	25
if jewelry (452).....	50
Kid hair curlers, part met. (215 s. s., 6432).....	45
Kiesel-guhr, or fossil meal (98 *b*, s. s., 7290).....$3 per ton.	
Kieserite (624).....Free.	
Kinder-garten, maps, etc., sp. impt. for (677 s. s., 2076).....Free.	
Kindling wood, as fire wood (755 s. s., 8171).....Free.	
Kine-pox, vaccine virus (747).....Free.	
King's yellow, a color (61 *a*).....	25
Kip skins, tanned (456 *a*, s. s., 7963)....	20
Kirsch-, or kirschen-wasser (332). $2.50 per pf. gal.	
same in bottles or jugs pay in addition (336 *h*)...3 cts. on each bottle or jug.	
Kissinger salts (76 s. s., 2271, 9715).....	25
Kites, Japanese, as toys (436 s. s., 11,032).....	35
Kitul, or cocoa fiber. (See "Cocoa.")	

	Per ct.
Knall bonbons (425 s. s., 4767).....	25
Knees, ship-, as ship timber (755 s. s., 3602).....Free.	
Knife blades and other parts of knives.* (See 165 and 167.)	
sharpeners, emery, wood and steel (215 s. s., 9393).....	45
Knit fabric, and all fabrics made on knitting machines or frames, and wholly or ptly. of W., wstd. or animal hair + +.	
val. not over 30 cts. per lb. (392 *a*). 33 cts. per lb. and	40
val. over 30 cts. and not over 40 cts. (392 *b*).....38½ cts. per lb. and	40
val. over 40 cts. (392 *c*). 44 cts. per lb. and	50
Knit goods, of cotton or other vegetable fiber, to wit:	
stockings, hose and half-hose, made on knitting machines or frames, and + + (352).....	35
same, selvedged, fashioned, narrowed or shaped, wholly or in part by knitting machines or frames, *or knit by hand*, finished or not, including such as are com. kn. as seamless stockings, hose, or half-hose (s. s., 5961, 6248).	
val. not over 60 cts. per doz. pairs (353 *a*)...20 cts. per doz. pairs and	20
val. over 60 cts. and not over $2 (353 *b*)...50 cts. per doz. pairs and	30
val. over $2 and not over $4 (353 *c*). 75 cts. per doz. pairs and	40

* Paragraph 165 seems, in express terms, to impose the same *specific* duty per dozen *pieces* on *parts* of pen and pocket knives, as upon the complete knives. The question as to what degree or stage of manufacture is required to convert knife *materials* into parts of knives, is of course one which only the constituted authorities can decide. It can hardly have been the intention of Congress to subject each of the several parts of these knives, if imported separately, to such rates, regardless of their stage of manufacture. The intention doubtless was, to prevent fraudulent evasions of the law, through importations (at a lower aggregate duty) of finished or nearly finished parts, requiring but little further labor or expense than uniting them, to constitute complete knives.

It seems to me therefore, that the words "or *parts thereof*," whether construed collectively to apply *only* to importations embracing *all* the parts necessary to constitute complete knives, or to the parts individually, should be held to mean only finished or nearly finished parts.

Reference to the following rulings under former laws, may be found useful in this connection, viz.: Pocket knife blades, as cutlery (s. s., 9064). Blades and fork-tines for table, without handles, as cutlery (s. s., 1795). Ivory knife handles ptly. finished, as mfs. of ivory + + (s. s., 9713). Unfinished shell or mother-of-pearl knife handles, as mfs. of shell + + (s. s. 6985). Pieces of horn, cut to proper lengths and then stained or dyed and otherwise prepd. to fit them for use as knife handles, as mfs. of horn + + (s. s., 9830).—EDITOR.

K

	Per ct.
Knit goods, val. over $4 (353 *d*).	
$1 per doz. pairs and	40
shirts and drawers (*knit or other*), val. not over $1.50 per doz., viz. :	
if wholly of cotton (352)	35
if part of linen (372)	55
if in part of veg. fiber other than C. or linen (349 *a*)	50
same (*knit or other*), of cotton or other veg. fiber.	
val. over $1.50 and not over $3 per doz. (353 *e*).....$1 per doz. and	35
val. over $3 and not over $5 per doz. (353 *f*).....$1.25 per doz. and	40
val. over $5 and not over $7 per doz. (353 *g*).....$1.50 per doz.	40
val. over $7 per doz. (353 *h*). $2 per doz. and	40
silk or S. ch. v. (413 *a*)	60
same if part rubber (413 *b*). 8 cts. per oz. and	60
wool-shoddy and cotton, dtbl. under 392 (s. s., 10,322).	
of W., wstd. or hair; the provision in 392 withdraws knit fabrics of all kinds from the category of clothing provided for in 396 and 397 (s. s., 10,736).	
wool and silk. (See s. s., 10,552, 10,572).	
woolen Scotch caps, cotton lining, not entitled to separate cl. (s. s., 5656).	
Knitting machines (215 s. s., 990)	45
needles for (178)	35
needles (179)	25
Knives, * artists', bread, butchers', butter, cheese, fruit, hunting, kitchen, painters', palette, plumbers', table, and vegetable, and forks and steels, other than carving and cooks', of all sizes, *finished or unfinished*, as follows:	

K

	Per ct.
val. not over $1 per doz. pieces (167 *a.* and *f.*).10 cts. per doz. and	30
val. over $1 and not over $2 (167 *b. f.*). 35 cts. per doz. and	30
val. over $2 and not over $3 (167 *c. f.*).....40 cts. per doz. and	30
val. over $3 and not over $8 (167 *d. f.*). $1 per doz. and	30
val. over $8 (167 *e. f.*). $2 per doz. and	30
and forks, carving, and cooks, of all sizes, finished or unfinished :	
val. not over $4 per doz. pieces (167 *g. k.*).....$1 per doz. pcs. and	30
val. over $4 and not over $8 (167 *h. k.*).....$2 per doz. pcs. and	30
val. over $8 and not over $12 (167 *i. k.*).....$3 per doz. pcs. and	30
val. over $12 (167 *j. k.*). $5 per doz. pcs. and	30
pen and pocket, of all kinds, and *parts thereof*† wholly or ptly. mfd. :	
val. not over 50 cts. per doz. (165 *a. e.*).....12 cts. per doz. and	50
val. over 50 cts. and over $1.50 (165 *b. e.*).....50 cts. per doz. and	50
val. over $1.50 and not over $3 (165 *c. e.*).....$1 per doz. and	50
val. over $3 (165 *d. e.*). $2 per doz. and	50
not enumerated, viz. :	
beam (215)	45
bowie (215)	45
chopping, or cleavers (215 s. s., 10,818)	45
clasp-pocket, containing fork, etc., dtbl. as pocket knives (s. s., 5499).	
curriers' (215)	45
drawing (215)	45
farriers' (215 s. s., 5011)	45
German silver + + (215)	45
hay (215)	45
miniature, as charms (452 s. s., 9073)..	50

* I do not think that paragraphs 165 and 167 were meant to cover any other knives than those of iron or steel, commercially recognized as cutlery. The division of the metal schedule ("C") in which they are placed, viz.: "Manufactures of Iron and Steel," together with the special head "Cutlery" immediately preceding and covering them, seems to me, to preclude any other construction. If this view is correct, such articles as butter, fruit, and other knives of silver, or German silver would be dtbl. as manufactures of metal + + under 215 at 45 per cent.

† See note to "knife blades," etc.

K

	Per ct.
putty (215 s. s., 41)	45
silver or gold + + (215)	45
straw (215)	45
tanners' (215)	45
toy (436 s. s., 2632)	35
Knobs, earthenware, plain (101 *b*)	55
gilt or plated (215)	45
glass, cut, or other than plain (108)	60
plain flint or lime (106)	60
metal, other than gilt or plated (215)	45
Knockers, gilt or plated (215)	45
of other metal (215)	45
Knots, stars, etc, gold, silver, or other metal (215)	45
Kowrie gum, cr. (560)	Free.
not cr. (24)	10
shells, not cut, grd., or otherwise mfd.	Free.
Krapp-lach, madder lake (61 s. s., 3130, 4833)	25
Kremnitz white, as white lead (67).	3 cts. per lb.
Kreosote, med. prep. (75 *a*, s. s., 2587, 9276)	25
Kreserite, cr. min. (202 *a*, s. s., 1846)	20
Krupp's cast-steel tires, etc. (See "Steel, cast," etc.)	
Kryolite or kryolith (550)	Free.
Kyanite or cyanite (625)	Free.

L

	Per ct.
Labeling, marking, etc., of, impt. mdse. under 777 (s. s., 10,445, 10,637, 10,711, 10,714).	
of I. T. goods regs. (s. s., 3507, 3623, 3812).	
Labels, impt. of foreign cigar and cigarette labels *not* prohibited (s. s., 8303).	
lithographed (420 *c*)	35
metal, gilt, plated, or other (215)	45
paper, blank, or printed (423)	25
rubber and cotton according to mat. of ch. v. (s. s., 1875).	
wafers for use as (750 s. s., 5950).	Free.
Labor, charges for, on goods sent to w. h. (s. s., 9514).	
Laborers, Chinese laundrymen as (s. s., 9750, 10,975).	
Laboratories of colleges, chemicals sp. imp. for use in (677 s. s., 2802).	Free.
Lac dye, crude, seed, button, stick, or shell (626 s. s., 6381)	Free.
marine, artfl. gum (773 *b*)	20
spirits (627)	Free.
sulphur (727)	Free.
Lace, all articles + + made wholly *or in part** of lace, rufflings, tuckings, or ruchings, composed of cotton, flax,	

* It will be observed that the present law effectually does away with the dutiable distinctions heretofore made between laces and articles made *in part* of laces. The editor, in a former edition of this work under the act of 1883, presented the following extracts and suggestions, viz.:

The term "lace" was under former laws held by judicial and department rulings to include *only* those fabrics made wholly by the lace-maker upon a cushion from thread of different materials, flax, cotton, silk, or other, white or colored, wound on bobbins, moved by hand. "There *are* articles, such as *some kinds* of fichus, collars, and other *similar* articles for ladies' use, which are manufactured into the form of fichus and collars originally by the lace-maker, and pass from the hands of the lace-maker, without further manufacture or addition, into a condition fit for actual wear." "These articles the department regards as laces, dutiable according to their classification and character of their component materials." But fichus, collars, wearing apparel, or other articles, wholly or partly of lace, made up or completed after the same has left the lace-maker's hands are not so regarded (s. s., 1639, 5223, 5322, 5457, 5482, and 5534). But quaere? as to how far the above definitions apply to the present laws, which eliminate the term "thread lace" and substitute those of "cotton lace" and "flax lace."

"If commercial usage extends the term "lace" to articles cotton or linen, not made on cushions, etc., in the manner of "thread lace," it would seem that they must be regarded as cotton or linen laces under the new provisions of the statutes, and that the classification of thread laces *now* depends upon the material of which they are made.

"There is no specific provision (*i.e.*, under the act of 1883) for laces of any other vegetable, or of any animal fiber. The classification of these must therefore be made either under the general provisions for manufactures of such fibers respectively, or in accordance with their use as trimmings, wearing apparel, etc., or, if applicable, under the provisions for similitudes."

Per ct.

jute, or other vegetable fiber, or of which these or either of them, or a mixture of any of them is the comp. mat. of ch. v. (373 *a*)..... 60
Lace bed-sets (373 *a*, s. s., 7272, 10,480) 60
Hamburg net (355 s. s., 6371, 9184, 10,256)..... 40
metal, so-called, but com. kn. as "gimp" or "limacon." (215 s. s., 10,560, 10,898)..... 45
paper (425 s. s., 6677)..... 25
pins (206 s. s., 9344)..... 30
shams, Nottingham pillow, and other of cotton (373 *a*, s. s., 6214, 9184, 10,948)..... 60
yokes, thread (373 *a*, s. s., 6469)..... 60
Laces, and lace window curtains and other similar tamboured articles, wholly or in part of any veg. fiber (373 *a*).. 60
animal hair, wholly or ptly. (398).
60 cts. per lb. and 60
cotton (373 *a*, s. s., 5956, 6214, 9184, 10,948)..... 60
corset, or stay. (See "Lacets.")
Egyptian (373 *a*, s. s., 7330)..... 60
fichus, collars, and like articles, wholly or ptly. of lace composed of C., linen, or other veg. fiber (373 *a*, s. s., 5534)..... 60
gold, silver, or other metal (215 s. s., 10,898)..... 45
mfs. of + + of cotton, linen, or other veg. fiber, or of which these or either of them, or a mixture thereof are comp. of ch. v. (373 *a*)..... 60
silk or S. ch. v. (413 *a*, s. s., 10,789, 11,076)..... 60
wholly or ptly. of wool, wstd. or animal hair (398).....60 cts. per lb. and 60
women's and children's dress goods of wool-lace (395 *a*, s. s., 7621).
12 cts. per sq. yd. and 50
wool, wstd. or animal hair, ready made clothing wholly or ptly. of (396–7).
49½ cts. per lb. and 60
yak, of wstd. (398 s. s., 4360, 6311).
60 cts. per lb. and 60
Lacets or lacings, boot, shoe, corset, stay, or other of cotton (354 *a*).
35 cts. per lb.
but not less (354 *b*) than 40

Per ct.

leather, porpoise or other (461 s. s., 9155)..... 35
silk ch. v. if wearing apparel (413 *a*)... 60
same if *not* wearing apparel (414 *a*).... 50
Lacing needles or bodkins, metal (215 s. s., 4703)..... 45
Lacquered boxes contg. tea, dtbl. according to comp. ch. v. 845 *f*, s. s., 5770).
goods, according to mat. ch. v.
Lacquer varnish as spirit varnish (56 *b*, s. s., 6901), $1.32 per gal. on the alcohol it contains and 35
Lactarine (628).....Free.
Lacteous farina, or Nestle's milk food (773 *b*, s. s., 6926)..... 20
food (773 *b*. s. s., 7082)..... 20
Lactic acid (473)..... .....Free.
Lactucarium, paste and sirup, med. pr. (75 *a*, s. s., 6915, 9336)..... 25
Ladies' and children's knit woolen jackets and cloaks (397 s. s., 6065).
49½ cts. per lb. and 60
Ladles and ladle-heads, metal (215 s. s., 7921)..... 45
Lahn, lame, or tinsel wire (737 s. s. 10,887).....Free.
Lake, carmine (61)..... 25
extract of logwood not a lake (s. s., 11,074).
what constitutes a lake (s. s., 9033).
Lakes, colors, or paints, all + + (61).... 25
fast yellow, pale-green, and fast-drab dtbl. as (s. s., 10,193)..... 25
Lama goods, silk and wool, as dress goods under 395 (s. s., 2933).
points, wstd. (396 *a*. *d*).
49½ cts. per lb. and 60
Lambs, under 1 year old (250 *b*).
75 cts. each.
Lamb skin, coats and coat linings of, with wool on (461 s. s., 8867, 10,324). 35
dressed, as fur (444 s. s., 717)..... 20
gloves of. (See "Gloves.")
not dressed in any manner (588 s. s., 4185)..... .....Free.
scraps of, as skins dressed (444 s. s., 4965)..... 20
Lambeth cotton rope (355 s. s., 9187)... 40
Lamp black (52)..... 25
hooks and pulleys, met. (215)..... 45
Lamps, according to mat. ch. v.

Per ct.

chimneys for (108)..... 60
electric, *not* free under 677 as phil. apparatus (s. s., 5941).
for churches, not regalia (s. s., 4312, 7753).
pocket for smokers' use (468 *a*, s. s., 6908)..... 70
sanctuary, designed and made by an artist, and of great artistic val., sp. impt. for free presentation to church (757 *b*, s. s., 7753).....Free.
shades of metal wire and paper (215 s. s., 8029)..... 45
Lancets (215 s. s., 5011)..... 45
Lancewood, in the log, rough or hewn (756 *a*).....Free.
mfs. of, + + (230)..... 35
sawed boards, plank, deals, and all forms of, sawed only (220 *a*)..... 15
veneers of (220 *b*)..... 20
Land fowls, living (505).....Free.
Landing certificates, of single consignee of goods for different firms, valid (s. s., 10,708).
of expt. kerosene cans (s. s., 3659).
of goods expt. under Int. Rev. laws. (See rules s. s., 4029.)
Landscape plates, paintings on glass if ranking as works of art (465 s. s., 1996, 3142)..... 15
Landscapes, certain representations of, similitudes of paintings (465 s. s., 7981)..... 15
Lanoline (76 s. s., 8061)..... 25
Lanterns, according to material of ch. v. (s. s., 7415, 8345).
bull's eye (108 s. s., 8345)..... 60
Japanese, paper ch. v. (425 s. s., 7415). 25
magic, if met. ch. v. (215 s. s., 7820). 45
same, if glass ch. val. (108, s. s., 7820)..... 60
slides for, sp. imp. for Sunday-schools pps. (677 s. s., 10,619). Free.
slides of public lecturers, arriving with them for use professionally (686 s. s., 9232).....Free.
sp. imp. for use of Society of Amateur Photographers (677 s. s., 10,440).....Free.
toy (436 s. s., 6781)..... 35

L

Per ct.

Lapidary's machines sp. imp for colleges (677 s. s., 8718).....Free.
Lapis calaminarus, calamine (526). Free.
infernalis, nitrate of silver (75 *a*)..... 25
tutia, dry oxide of zinc (60 *a*). 1¼ cts. per lb.
ground in oil (60 *b*)....1¾ cts. per lb.
Lappers, metal (215)..... 45
Lappets, cotton, as C. cloth (s. s., 6456).
Lappings, machine, of wool and flax, dtbl. under 392 (s. s., 9548).
Lap tablets, or portfolios of paper (425 s. s., 10,104)..... 25
Lard (314).....2 cts. per lb.
Larding needles or pins, metal (215 s. s., 8995)..... 45
Lariats, as hide rope (607 s. s., 4751). Free.
Last blocks, rough hewn or sawed only (223)..... 20
Lastings, W. or wstd., all except button cloths, dtbl. under 392 (s. s., 6137).
etc., for buttons. (See "Buttons.")
Lasts, finished or rough (230 T. R., p. 592)..... 35
Laths (224).....15 cts. per 1000.
Laudanum (47)..... 40
Laurel berries, cr. (560).....Free.
not cr. (24)..... 10
oil (76)..... 25
Lava tips for burners, decorated (101 *a*). 60
same, plain (101 *b*)..... 55
unmfd. (629).....Free.
Lavender, essence or oil of (661)....Free.
extracts of (8 s. s., 7369). $2 per gal. and 50
flowers, cr. (560).....Free.
not cr. (24)..... 10
water (8 s. s., 7369)....$2 per gal. and 50
Lawn tennis suitings, as flannel under 393 (s. s., 8269).
Lawns, cotton, as C. cloth.
linen, not over 100 threads to square inch (371 *a*)..... 50
same over 100 threads, until Jan. 1, 1894 (371 *b*)..... 35
after that date (371 *a*)..... 50
Lead acetate of, brown (62 *b*). 3½ cts. per lb.
alloyed, in pigs (200 s. s., 6786). 2 cts. per lb.

Per ct.

Lead, antimonial, so-called, as type metal, on the lead it contains (208 *a*, s. s., 8147).....1½ cts. per lb.
ashes, containing small percentage of lead (773 *a*, s. s., 556)..... 10
same contg. large percentage of lead, as lead-ore or dross (199 s. s., 3649). 1½ cts. per lb.
black or plumbago (683 s. s., 491, 1627).....Free.
same, prepd. or mixed (773 *b*, s. s., 1947, 6403)..... 20
casts (215)..... 45
chloride of (75 *a*)..... 25
chromate of. (See "Chromium colors.")
dross (199).....1½ cts. per lb.
glaziers' (201).....2½ cts. per lb.
granulated (200 s. s., 8581)..2 cts. per lb.
hard-metal, as pig-lead (200, 774 s. s., 3591).....2 cts. per lb.
in bars, pigs, or granules (200 s. s., 532, 3591, 6786, 8581). 2 cts. per lb.
in sheets, pipes, or shot (201). 2½ cts. per lb.
in silver-ore or other ores, on the lead therein (199).....1½ cts. per lb.
lines. (See note to "Cordage.")
mfs. + + (215)..... 45
molten and old refuse run into blocks or bars (200).....2 cts. per lb.
nitrate of (64).....3 cts. per lb.
old scrap, fit only for re-mf. (200). 2 cts. per lb.
old tea, as scrap (200 s. s., 1435). 2 cts. per lb.
ore (199 s. s., 10,383)....1½ cts. per lb.
pencil-leads not in wood (467)..... 10
pencils of wood, filled with lead or other material (466). 50 cts. per gross and 30
pig-lead, contg. less than 9 per cent. of antimony not type-metal, but dtbl. under 200 as pig-lead (s. s., 6786, 8147, 9831).
pipes. (See above "Lead in sheets," etc.)
red (66).....3 cts. per lb.
scrap. (See above "old scrap," etc.)
sheets and shot. (See above "Lead in sheets," etc.)

Per ct.

subacetate, solution (75 *a*)..... 25
sugar of, as acetate of (s. s., 411). (See above.)
tannate of (76)..... 25
toys (435 s. s., 4507)..... 35
white, dry or in pulp, or ground or mixed with oil (67).....3 cts. per lb.
wire (201).....2½ cts. per lb.
Leaders, leather (461)..... 35
Leaf aluminum, or aluminium (190). 8 cts. per pkg. of 100 leaves.
bronze or Dutch metal (190 s. s., 4508). 8 cts. per pkg. of 100 leaves.
gold (197 s. s., 6814). $2 per pkg. of 500 leaves.
silver (198). 75 cts. per pkg. of 500 leaves.
metal, other than above including gold foil for dentists' use (215 s. s., 2113, 2674, 2906)..... 45
tallow. (See "Tallow."
tobacco. (See "Tobacco.")
Leakage and breakage, no allowance for (constructive or other) on wines, liquors, cordials or distilled spirits (336 *f*, s. s., 7271, 8134)
Leather, all + + (455)..... 10
and rubber footballs if rubber ch. v. (460 s. s., 10,557)..... 30
same if leather ch. v. (461 s. s., 10,557) 35
bead-cases (461 s. s., 10,510)..... 35
belting (461 s. s., 6967)..... 35
bend-, or belting-leather (455)..... 10
book-binders', calf, goat, kangaroo, kid, lamb, and sheep skins, dressed and finished (456 *b*)..... 20
boots and shoes (456 *f*, s. s., 10,665)... 25
bottles, of which it is ch. v. (461)..... 35
buffings, split grain side of cattle hides as lr. + + (455 s. s., 6916)..... 10
calf skins, japanned, other than upper leather dressed or undressed (456 *e*, s. s., 10,719)..... 30
tanned or tanned and dressed (456 *a*)..... 20
caps and hats (461)..... 35
cases containing books, dtbl. as part of books, under 423 (s. s., 1763)..... 25
contg. combs, etc., dtbl. as parts of the value of their contents (s. s., 10,574).

	Per ct.
for mathematical and scientific instruments impt. empty, dtbl. as mfs. of leather + + (461 s. s., 8388)	35
containing tobacco pipes and other smokers' articles (468 *a*, s. s., 6040, 7690)	70
contg. carriage clocks, to be assessed as part of the dtbl. value of the clocks (s. s., 9477).	
chamois skins (456 *a*)	20
chamois skin toilet mats (461 s. s, 8789)	35
cockades (461 s. s., 7306)	35
cowhide, split, and embossed for mf. of bags, satchels, etc. (455 s. s., 5635)	10
cut in shape for making gloves, dtbl. as gloves ptly. mfd. under 458 * (s. s., 5923).	
cut into shoe uppers or vamps, *or other forms*, suitable for conversion into mfd. articles, shall be classified as mfs. of leather and pay duty accordingly under 461 (457)	35
dressed upper, including patent, enamelled and japanned leather, dressed or undressed and finished (456 *a*, s. s., 10,719)	20
enamelled. (See above "dressed.")	
galloons, metal and lr. (215 s. s., 9583).	45
game bags, with flax nettings, F. ch. v. (371 s. s., 4329)	50
glazed calf skins (456 *a*, Oct. 26, 1857, N. Y.)	20
glove bindings (461 s. s., 9535)	35
gloves. (See "Gloves.")	
goat skins, dressed and finished (456 *b*).	20
grease and oils, used for stuffing or dressing. (See "Grease.")	
jackets lined with W. flannel (396 s. s., 6679, 7317).	
49½ cts. per lb. and	60
japanned calf skins. (See above "Calf skins.")	
+ + dressed or undressed and finished (456 *a*)	20
kangaroo skins (456 *b*)	20
kid skins (456 *b*)	20
kip skins, tanned (455 s. s., 7963)	10
lamb skins dressed and finished (456 *b*).	20
mfs. of, or of which it is ch. v. + + (461)	35
slippers and shoes † emb. with metal, lr. ch. v. (461 s. s., 10,665, 10,766).	35
mitts or mittens, as gloves.	
morocco (456 *a*)	20
skins for, tanned but unfinished (456 *c*)	10
paper im. of (422 s. s., 6546, 7427)	25
patent, japanned calf skins (456 *a*, s. s., 10,719)	20
piano-forte and piano-forte action (456 *d*)	35
pieces of embossed, cut into shapes for ladies satchels (461 s. s., 8363)	35
porpoise laces or shoe strings (461 s. s., 9155)	35
portemonnaies (461 s. s., 5960)	35
roller skins, or animal parchment (672 s. s., 8947)	Free.
satchels, mat. for. (See above "pieces," etc.)	
scraps, new (455 s. s., 3355. 5993)	10
old (472)	10
skins + + (456 *a*)	20
sole (455)	10
im. of, made of scraps (461 s. s., 1453)	35
split, drawback on finished (s. s., 10,610).	
tanned + + (455)	10
tape measures in leather cases, with metal appliances (215 s. s., 6789, 10,478)	45
whips of, or of which is ch. v. (461 s. s., 6257)	35
same with metal whistle attached (215 s. s., 9840)	45
Leatherettes, so-called, paper with surface to imitate leather (420 *a*, s. s., 7008)	35
Leaves, artfl., for millinery uses (443 *b*, s. s., 7225)	50

* I do not feel certain that this classification is correct, in view of the provisions of paragraph 457. But as the provision in 458 seemed to me equally specific, and imposes a higher rate of duty, I think that under 776 it should prevail.—EDITOR.

† Quaere. What effect should the proviso to 373 have upon articles of this kind?—EDITOR.

L

Per ct.

Leaves, buchu, cr. (560).....Free.
not cr. (24)..... 10
drug or med. not edible, cr. (560).Free.
same not cr. (24)..... 10
gilt, silvered, and other fancy paper for ornamental pps. (443 *b*, 774 s. s., 8577)..... 50
henna, cr. (560).....Free.
ground (24 s. s., 9956)..... 10
istle or ixle, cr. (560 s. s., 6804)...Free.
palm, cr. (560 s. s., 6059).....Free.
sage, cr. (560 s. s., 6791).....Free.
not cr. (24)..... 10
Lecterns for churches, not free as regalia under 692 *a* (s. s., 7229).
Lecturers, impts. by, for exhibition, etc. (See "Art, works of," etc.)
Leeches (630).....Free.
Lees crystals, ptly. refined (91).
4 cts. per lb.
Leeward Islands, mdse. by parcels post from (s. s., 9368).
Legal tender, subsidiary silver coins as (s. s., 3725).
Leghorn braids, plaits, laces, and similar mfs. suitable for making or ornamenting hats, bonnets, and hoods (518).....Free.
hats, bonnets, and hoods (460)..... 30
Lemonade. (See "Ginger ale," etc., under title "Liquors.")
Lemon, lime, and sour orange juices (631).....Free.
same, contg. over 2½ per cent. of alc. dtbl. as alc. comp. under 8 *b* (s. s., 8948, 9498).....$2 per gal. and 25
extract of (8 *b*, s. s., 6573).
$2 per gal. and 25
grass oil (661).....Free.
oil (661).....Free.
peel, not prsvd., candied, or otherwise prepd. (664).....Free.
prsvd. or candied (305).
2 cts. per lb.
squeezers, plain white porcelain, wood and metal, p. ch. v. (100 *b*, s. s., 9162)..... 55
Lemons. (See "Oranges," etc.)

L

Per ct.

Lenses, glass, costing not over $1.50 per gross pairs (120)..... 60
glass or pebble, wholly or ptly. mfd. + + (122 *c*)..... 45
glass plates or disks, rough-cut or unwrought, for use in mf. of optical instruments, spectacles, and eye-glasses and suitable only for such use (591).....Free.
provided, that if over 8 inches in diameter, they may be polished sufficiently to show their character (591).
spectacle and eye-glass, with edges ground or beveled to fit frames (121 s. s., 9134, 9399)..... 60
not philosophical apparatus (s. s., 10,404).
photographic, as personal effects or tools of trade of amateur photographer (686 or 752 s. s., 7772).Free.
Lentils in natural state (288 s. s., 8004)... 25
Leopard skins dressed or ptly. mfd., as mfs. of fur (461 s. s., 9642)..... 35
raw (588).....Free.
Letter heads, printed (423)..... 25
press, copying paper (419 *a*, s. s., 8879).....8 cts. per lb. and 15
Lettuce seed (286 s. s., 6227)..... 20
Levant nut, cocculus indicus (540).Free.
wormseed, cr. (560) .....Free.
Libraries, State and court, books for, held to be free under 660 of the act of 1883* (s. s., 8558).
or parts of, of persons or families from foreign countries, actually used abroad by them not less than one year, and not intended for other persons or for sale (516).....Free.
public, regalia, gems, statues, statuary and specimens of sculpture, sp. impt. in good faith for the use of any public library in the U. S. (692 *a*).....Free.
Library of Congress, books, engravings, photographs, etchings (bound or unbound), maps and charts for the use of (514).....Free.

* Is not this a mistake? I can find no authority for it, desirable as such a provision might be.—EDITOR.

Per ct.

Lichens, non-edible, cr. (560)..Free.
not cr. (24)..... 10
Lichi fruit, dried (580 s. s., 3162)..Free.
Licorice drops (33 s. s., 9505).
5½ cts. per lb.
extracts of, in paste, rolls, or other forms (33)..... .....5½ cts. per lb.
juice (s. s., 1882).....5½ cts. per lb.
root, ground (773 *b*)..... 20
unground (632).....Free.
Liebig's extract of meat (313 *a*).
35 cts. per lb.
Liens for freight under I. T. laws (s. s., 5353, 9486).
amendment to regs. governing the filing of (s. s., 6836).
accruing before voyage of impt. not paid from proceeds of sale of unclaimed goods (s. s., 7938).
bond to secure (s. s., 6441).
of U. S. on impt. goods under act of March 3, 1875 (18th stat., p. 461, s. s., 5866, 8813).
for freight on teas, when filed (s. s., 5703).
on unclaimed goods (s. s., 6580).
under Art. 1028, Regs. (s. s., 8069).
when inoperative (s. s., 3455).
Life boats and life-saving apparatus sp. impt. by societies incorporated or established to encourage the saving of human life (633).....Free.
Life saving service, benefits of secs. 7 and 8 of act of May 4, 1882, how obtained (s. s., 10,200).
Lighters, importation and use of (s. s., 8330, 8390).
Lighting fluid, solution of oxides of zinconium, lantharium, and yttrium in nitric acid (76 s. s., 8835)..... 25
Lignaloe wood, cr. drug (560 s. s., 8569).
Free.
Lignum vitæ, in the log, rough or hewn (756 *a*).....Free.
mfs. of (230)..... 35
sawed only (220 *a*). 15
Lilly of the Valley plants (666)..... Free.
Lima bark, cr. (499).....Free.
not cr. (24)..... 10
Limacon, or metal gimp (215 s. s., 10,560)..... 45

L

Per ct.

Lime, including weight of barrels or pkgs. (96 s. s., 2894).
6 cts. per 100 lbs.
acetate of (76)..... 25
bi-sulphate of, med pr. (75 *a*)..... 25
borate of (14 *a*).....3 cts. per lb.
chloride or oxymuriate of (635)..Free.
citrate of (634).....Free.
hydraulic, as hydraulic cement under 95 *a* (s. s., 3517).
hydro-carbonate of, as whiting under 59 (July 27, 1866, E. G.).
"mineral sulphur," so-called, being a mixture of carbonate of lime, magnesia and sulphur, ground (773 *b*, s. s., 8816)..... 20
phosphate and super-phosphate of, as fertilizers (600 s. s., 7764).....Free.
same, as med. pr. (75 *a*) 25
sulphate of, calcined (97)..$1.75 per ton.
ground (97).....$1 per ton.
unground (680).....Free.
white (61 *a*)..... 25
Lime fruit jujubes, so-called, as confectionery + +, under 239 (s. s., 8733).
tablets, as candy not colored under 238 (s. s., 5420).
juice. (See "Lemon, etc., juice.")
juice cordial, of lime juice and sirup (773 *b*, s. s., 9709)..... 20
med. pr. (75 *a*, s. s., 7410)..... 25
fortified with alc. 7½ per cent. of volume (8 s. s., 8948).
$2 per gal. and 25
Limes. (See "Oranges.")
in salt, as pickles (287 s. s., 708, 5190). 45
oil of (661 s. s., 6274).....Free.
Spanish, or mamoncillos (580 s. s. 8595).....Free.
Limestone building stone, hewn, dressed or polished (128)..... 40
unmfd. or undressed (127).
11 cts. per cub. ft.
rough, used for sinking cribs for piers (773 *a*, s. s., 35)..... 10
rough or rubble as taken from quarry (773 *a*, s. s., 2890, 5851)..... 10
"Lindenia," a publication issued in numbers, not a periodical under 657 s. s., 9118).

Per ct.

Line-stores, wooden buildings placed upon the Canadian boundary line, dtbl. as a whole under 230 (s. s., 10,029). 35

Linen, bagging and bags. (See "Bagging" and "Bags.")

burlaps. (See "Burlaps.")

button cloths. (See "Button cloths.")

cables and cordage. (See those titles.)

canvas, as other cloths under 371.

cloth and all other mfs. + + of flax or hemp, or of which these or either of them compose ch. v. (371 *a*)..... 50

but until January 1, 1894, such mfs. of flax contg. over 100 threads to the sq. inch, counting both warp and filling (371 *b*) pay only..... 35

clothing. (See below "Wearing apparel.")

coatings. (See "Coatings.")

collars and cuffs, wholly or ptly. of (372 *b*)..... 30 cts. per doz. pcs. and 40

damask toweling as mfs. of flax or hemp + + under 371 (s. s., 1010, 6347).

drills, ducks, half-ducks, sail-ducks, sail-canvas, cot-bottoms, crash, filter linen in the piece, and all other plain, unembroidered cloths of flax or hemp, are dtbl. as mfs. of flax or hemp + + under 371.

embroideries. (See "Embroideries.")

flax gilling nets or gill-netting nets, webs and seines comp. of threads or twine of yarn of a number not higher than No. 20 (367 *a*).

15 cts. per lb. and 35

same comp. of threads or twine of finer yarn (367 *b*).....20 cts. per lb. and 45

floor cloth canvas of flax or hemp (371 *a*)..... 50

of veg. fiber other than cotton, flax, or hemp, dtbl. under 374.

floss, as thread under 370 (s. s., 7826, 7888).

gilling twine, as thread under 370.

glass-cloths or towels, in pairs joined by fringe, dtbl under 371 (s. s., 4215).

hydraulic hose, wholly or ptly. of (368).

20 cts. per lb.

Per ct.

laces, edgings, embroideries, insertings, neck-rufflings, ruchings, trimmings, tuckings, lace window curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, or made wholly or in part of lace, rufflings, tuckings, or ruchings, composed of cotton, flax, jute, or other vegetable fiber, or of which these or either of them or a mixture of any of them is the comp. of ch. val. + + (373 *a*)..... 60

lacets, tapes, and braids (371 s. s., 6119, 6443)..... 50

lap robes, with wstd. strips or stripes, dtbl. under 392 as mfs. ptly. of W. + + (s. s., 2374).

goods, not free as sp. impts. for literary societies (s. s., 8847).

mits made on frames (372 *c*)..... 55

nets for game bags, dtbl. under 367 (s. s., 6689).

oil cloths. (See "Floor oil cloths.")

pillow shams, table linens and toilet sets, ornamented with revering or drawn-work, dtbl. as mfs. of flax or hemp + + under 371 (s. s., 9035).

pockets, so-called, of linen and metal threads woven together (215 s. s., 7578)..... 45

rags fit only for mf. of paper (670).

Free.

seines. (See above "Flax gilling nets," etc.)

sheetings, Russia and other, of flax or hemp, dtbl. as mfs. + + of flax or hemp under 371.

shirt bosoms or fronts embroidered, whether finished for use as wearing apparel or requiring to be sewed in shirts to fit for use (373)..... 60

same not embroidered, if finished ready for use as wearing apparel (372 *c*)..... 55

same, not finished for use (371 *a*)..... 50

shirts, wholly or ptly. of, not emb. (372 *c*)..... 55

same, emb. or ptly. of lace (373 *b*)..... 60

threads and yarns of flax or hemp, or of a mixture of either with other fibers.

Per ct.

val. not over 13 cts. per lb. (370 *a*). 6 cts. per lb.
val. over 13 cts. (370 *b*)..... 45
threads claimed to be "gilling twine," but invoiced as "threads" and itemized as "boot-gray," "dark-blue," "bookbinders'-gray," and "carpet green," "threads upon spools," dtbl. under 370 as above (s. s., 10,332).
towels, figured by weaving, as mfs. of flax or hemp + + under 371 (s. s., 6347).
Turkish towels, countable under 371 *b*, and if contg. over 100 threads to sq. inch, pay until January 1, 1894, only..... 35
waste fit only to be converted into paper (670).....Free.
waterproof cloth, val. *not* over 25 cts. per sq. yd. (369 *a*)..... 40
val. over 25 cts. (369 *b*). 15 cts. per sq. yd. and 30
wearing apparel, articles of, of every description + +, wholly or ptly. of linen (372 *c*) 55
same if emb, or ptly. of lace (373 *b*)..... 60
window curtains, ptly. of lace (373 *a*, s. s., 5868)..... 60
yarns. (See above "Threads," etc.)
yarns, how they differ from twine (s. s., 4948).
Line of hemp, hemp hackled (360). $50 per ton.
Liniments + + (75 *a*)..... 25
Linoleum. (See "Oil cloth.")
Linseed (285 s. s., 6978). 30 cts. per bushel of 56 lbs.
oil, raw, boiled, or oxidized (41 s. s., 7320).....32 cts. per gal. of 7½ lbs.
no drawback allowed on cake made from impt. seed (285).
Lint (371 *a*, s. s., 6006)..... 50
Liqueurs or cordials. (See "Liquors.")
Liquid albumen, or albumen solution (773 *b*, s. s., 3701)..... 20

Per ct.

gold, as a paint (61 s. s., 5814)..... 25
orchil (665).....Free.
Liquidation, date of, with reference to protests, on withdrawals of sugar from w. h. under act of October 1, 1890 (s. s., 10,530).
of entries, under protests under act of June 10, 1890 (s. s., 10,369).
protests and appeals cannot be filed before (s. s., 7386).
Liquorice. (See "Licorice.")
Liquor ammonia, odoriferous (75 *a*, s. s., 9252)..... 25
Liquor, iron (75 *a*)..... 25
stands, metal (215)..... 45

LIQUORS.

MALT, TO WIT:

ale, beer, and porter, in bottles or jugs (337 *a*).....40 cts. per gal.
(for capacity of bottles see s. s., 6191, also table, post, p. —).
no separate or addl. duty on bottles or jugs (337 *b*).
if not in bottles or jugs (337 *c*). 20 cts. per gal.
malt, dtbl. gallon 231 cub. inches (s. s., 4068).
gauge of (s. s., 3537, 3564).
malt extract, fluid, in bottles or jugs (338 *b*).....40 cts. per gal.
in casks (338 *a*).....20 cts. per gal.
solid, or condensed (338 *c*)..... 40

SPIRITUOUS, *as follows, to wit:* *

amer-picon in bottles (332, 336 *h*, s. s., 9797).....$2.50 per pf. gal. and 3 cts. addl. on each bottle.
Arp's pepsin bitters (332 s. s., 9386). $2.50 per pf. gal.
and if in bottles or jugs (336 *h*) 3 cts. addl. on each.
benedictine, in bottles (332, 336 *h*, s. s., 10,660).....$2.50 per pf. gal. and 3 cts. addl. on each bottle.
brandy and other spirits mfd. or dis-

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* Reimportation of foreign spirits and wines not allowed (s. s., 2043).

The following articles are dtbl. as distilled spirits or bitters at $2.50 per pf. gal., viz.: "Chinese spirits," s. s., 7967; "Elisir Dieci Erbe," s. s., 8358; "Essence of red beets," T. R., p. 566; "Hamburg bitters," s. s., 7574; "Mescal," s. s., 2448; "Orange bitters," s. s., 9113; "Alpen-kräuter liquor," s. s., 7574.

Per ct.

tilled from grain or other materials and + + (329)..$2.50 per pf. gal.

Liquors, spirituous, all compounds or preps. of which dist. spts. are a comp. of ch. v. + + duty not less than that upon dist. spts. (331).

cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages, or bitters of all kinds containing spirits, and + + (331).....$2.50 per pf. gal.

in bottles or jugs, dtbl. as above, with addl. duty on bottles or jugs (336 *h*).....3 cts. each.

all imitations of brandy, spirits, or wines, by whatever names impt., are subject to the highest rates of duty provided for the genuine articles respectively intended to be represented, but in no case less (333 *c*) than $1.50 per gal.

"all distilled spirits, wines and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks or other similar packages, shall be first placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, marked and branded, by a United States customs-gauger and a stamp affixed to each package, indicating the date and particulars of such inspection." (Act of March 3, 1879, sec. 11. See Part I., 1282 and s. s., 3939).

all spirituous liquors impt. in casks of less capacity than 14 gallons are subject to forfeiture (330 *c*).

no lower rate or amount of duty to be charged on brandy, spirits, or other spirituous beverages, than that fixed by law for first proof, but to be increased in proportion for any greater strength (333 *a*, s. s., 2085).

each and every gauge or wine-gallon of measurement to be counted as at least one *proof* gallon (330 *a*).

"distilled spirits, spirits, alcohol, and alcoholic spirits, is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, commonly produced by fermentation of grain, starch, molasses, or sugar, including all dilutions and mixtures of this substance" (section 3248, Rev. Stat.).

the standard for determining the proof of imported spirits or liquors of any kind, is the same as that defined in the laws relating to internal revenue, to wit:

"proof spirit," under the law, is "that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60 degrees Fahrenheit" (330 *b*, and Part I., 1119).

to ascertain the number of "*proof gallons*" contained in any quantity of liquor stronger than first proof, multiply the actual quantity in wine gallons by the percentage of alcohol, and divide by 50 (but see notes to 330 *a*).

all spirituous liquors impt. in casks of less capacity than 14 gallons are subject to forfeiture (330 *c*).

American, re-impt., gauging and marking of (s. s., 7920).

compounded in part from imported spirits in bond and exported under section 10, of the act of October 1, 1890 (781) cannot on re-importation be entered under 793 (s. s., 9865).

domestic for expt., division of consignments not *ordinarily* allowed (s. s., 3873).

domestic, re-impt. must be in original pkgs. (s. s., 8250).

domestic, re-impt., when entry refused (s. s., 9649).

domestic, re-impt. cannot be transferred into new pkgs. in w. h. except when necessary for preservation (s. s., 7867).

stamping of (s. s., 10,703).

impt., gauging and stamping of (s. s., 6055, 9099).

impt. of, in demijohn *or other vessels*, holding over 1 quart and less than 14 gallons, illegal (s. s., 7286).

Per ct.

re-exportation of domestic (s. s., 10,146).
illegally impt. when mdse. packed with, forfeitable (s. s., 7607).
transported in bond, gauging of (s. s., 10,857).
re-gauging in such cases is not necessary (s. s., 7395).

VINOUS, etc. :

wines, champagne, and all other sparkling, in bottles, of not over ½ pint each (335 *c*).....$2 per doz.
same, in bottles of over ½ pint and not over 1 pint each (335 *b*).
$4 per doz.
same, in bottles of over 1 pint, and not over 1 quart each (335 *a*).
$8 per doz.
same, in bottles or other vessels of over 1 quart each (335 *d*).
$8 per doz.
and $2.50 per gal. on excess.

still, including ginger-wine, ginger-cordial, and vermuth, in casks (336 *a*).....50 cts. per gal.
same, in bottles *or jugs*, per case of 1 doz bottles or jugs, each contg. over 1 pint, and not over 1 quart, or of 24 bottles or jugs, each contg. *not over* 1 pt. (336 *b*).
$1.60 per case.
any excess over these quantities in such bottles or jugs subject to a duty of *five cents* for each pint or fraction thereof so in excess (336 *c*).
But there is no separate or addl. duty on bottles or jugs contg. still wines (336 *d*).
all wines, ginger cordial, or vermuth, contg. over 24 per cent. of alcohol to be forfeited (336 *e*).
no allowance, constructive or other, for breakage, leakage, or damage on wines, liquors, cordials, or dist. spirits (336 *f*).
but the duty is to be assessed on the quantity actually impt. (s. s., 5974, 8134, 10,399).
and the same rules apply to malt liquors also (s. s., 5862).

Per ct.

"spumante," or foaming, same as sparkling (s. s., 2367).
vermuth, duty as on still wines (336 *a*).
all wines, brandy, or other spirituous liquors in bottles or jugs *must* be packed in pkgs. contg. not less than one dozen bottles or jugs in each pkg. (336 *g*, s. s., 8526).
all such bottles or jugs, excepting those contg. still wines, must pay an *additional* duty (336 *h*) of... ..3 *cts. each.*
bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for greater strength (334).
$1.50 per gal.
coloring for brandy, wine, beer or other liquors (22)..... 50
liability for leakage in w. h. (s. s., 7930).
fruit-juice, cherry-, prune-, and other + +, and prune wine,
contg. *not* over 18 per cent. of alcohol (339 *a*).....60 cts. per gal.
contg. over 18 per cent. of alcohol (339 *b*).....$2.50 per pf. gal.
prune wine. (See above "Fruit juice.")
ginger ale, ginger beer, lemonade, soda water, and other similar waters, in plain, green or colored, molded or pressed, glass bottles (340).
contg. each not over ¾ of a pint (340 *a*)..... .....13 cts. per doz.
contg. over ¾ and *not* over 1½ pints (340 *b*)..... .....26 cts. per doz.
no separate or addl. duty on *such bottles* (340 *c*).
same, imported otherwise than in *such bottles*, or in such bottles of larger size (340 *d*).....50 cts. per gal.
and in addition thereto, duty must be paid on the bottles or other coverings at same rates as if empty (340 *e*).
lemonade. (See above "Ginger ale," etc.)
soda water. (See above "Ginger ale," etc.)
waters similar to soda water. (See above "Ginger ale," etc.)
Litharge (63).....3 cts. per lb.

L

Per ct.

Lithographed photo-mounts (420 *a* and *b*, s. s., 10,786, 10,942)..... 35
Lithographers' needles (215 s. s., 6716). 45
Lithographic color stones, or mullers (773 *b*, s. s., 5048)..... 20
crayons (61 *a*, s. s., 9738)..... 25
printed matter (420 *b*)..... 35
printers' ink (30 s. s., 8923)..... 30
paper, if surface-coated or card-board (420 *a*)..... 35
same if ordinary printing paper sized or glazed (418 s. s., 6201)..... 20
prints from either stone or zinc, bound or unbound, exc. illustrations forming parts of periodicals, newspapers, or printed books impt. with them (420 *b*)..... 35
process, all articles produced wholly or in part by (420 *c*)..... 35
rollers, wood and leather, wood ch. v. (230 s. s., 6136)..... 35
prints of "Stations of the Cross," sp. impt. for religious societies, not free as regalia (s. s., 10,689).
stones, not engraved (636).....Free.
varnish (56 *a*, s. s., 516)..... 35
views, in book covers (420 *b*, s. s., 2845)..... 35
work, dtbl. val. of (s. s., 9727).
Lithographs, as parts of booklets or printed books (423 s. s., 11,087)..... 25
colored or printed in colors (420 *c*)..... 35
so-called sheet pictures, embossed or plain (420 *c*)..... 35
Litmus, prepared or not (637).....Free.
Lizards, prepd. as Chinese med. preps. (75 *a*, s. s., 6265)..... 25
Llama goods, silk and wool, as dress goods under 395 (s. s., 2933).
tennis cloth, W. as flannels under 393 (s. s., 8269).
Loadstones (638).....Free.
Lobsters, as shell fish (703).....Free.
preserved in vinegar (703 s. s., 7080, 10,496).....Free.
cans or pkgs. contg. (See "Cans," etc.)
Lock pieces, or wedges, iron (156 s. s., 6392).....2¼ cts. per lb.
Locks, door and other, of metal (215 s. s., 9978)..... 45
gun (215 s. s., 4969)..... 45

L

Per ct.

Locomotives, drawback on (s. s., 10,633).
forgings for. (See "Forgings.")
tires for, iron or steel, wholly or ptly. mfd. (185 *a*).....2½ cts. per lb.
Locust fruit or St. John's beans or bread (580 or 699 s. s., 6874)...Free.
Loeflund's cream conserve (75 *a*, s. s., 9049)..... 25
diastase malt ext. (75 *a*, s. s., 6917)... 25
Log lines, hemp, untarred as cordage (362 *c*, s. s., 9307).....2½ cts. per lb.
Logs and round unmfd. timber + + (754).....Free.
(See proviso 218 *g*, as to foreign expt. duty.)
Canadian expt. duty removed (s. s., 10,285).
for further provisions as to. (See "Wood" or "Lumber.")
taffrail ship (215 s. s., 6187)..... 45
Logwood, cr. (560).....Free.
grd. or not cr. (24)..... 10
extracts and decoctions of (26 *a*, s. s., 11,074).....⅞ of 1 ct. per lb.
extract and salt of copper (61 *a*, s. s., 9033)..... 25
Lombard chocolate, as conf. under 239 (s. s., 7586)..... 50
Looking-glasses and frames for. (See "Glass.")
Loom for use in lace works not free under 686 (s. s., 9602).
harness twine, cotton, as C. thread under 342 (s. s., 8945).
Loop needles. (See "Button needles.")
Lost goods, allowance for (s. s., 10,594).
or missing articles appearing in invoice must be accounted for (s. s., 8376).
Lozenges, dwarf bouquet, conf. in boxes (239 s. s., 8275)..... 50
med. (75 *a*, s. s., 1646, 6946, 7410)..... 25
Lumber, blocks, gun-, heading-, last-, oar-, wagon-, and all like blocks *and sticks*, rough-hewn or sawed only (223)..... 20
same, further mfd. (230)..... 35
Canadian brown ash, not a cabinet wood (s. s., 10,748).
cannot be impt. in bond to be planed and expt. (s. s., 5672).

Per ct.

cedar paving posts, railroad ties and telegraph, and telephone poles, after March 1, 1891 (219)..... 20
clapboards. (See "Clapboards.")
edges only planed not subject to addl. duty for planing (s. s., 4709).
from New Brunswick, regs. for free entry* (s. s., 8652).
hickory sawed, of lengths and shape for general use (218 *b*, s. s., 4871).
$2 per 1000 ft. bd. measure.
hoop-bolts, so-called, of elm boards for mf. of hoops, as sawed lumber + + under 218 *b*, s. s., 8355).
hubs for wheels, rough-hewn or sawed only (223)..... 20
further mfd. (230)..... 35
laths, per 1000 pieces (224).....15 cts.
made from impt. free logs, not subject to seizure (s. s., 7686).
Maine, sawed in New Brunswick.* (See provisions for, 786 and 787.)
Maine, sawn in N. B. when not free (s. s., 7459).
same, sawn in N. B. in mill leased by Am. citizen (s. s., 7942).....Free.
palings (225)..... 10
pickets (225)..... 10
rule for measurement of (s. s., 5379).
sawed boards, planks, deals, and other, of hemlock, white-wood, sycamore, white pine and bass-wood, *sawed only* (218 *a*).
$1 per 1000 ft., bd. measure.
sawed only + + (218 *b*).
$2 per 1000 ft., † bd. measure.
sawed boards, planks, deals, and all forms of *sawed* cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satin-wood, and of all other cabinet woods *not further mfd. than sawed* (220 *a*)..... 15
of *any sort*, planed or finished, pays *per* 1000 *ft. bd. meas. in addition* to the above rates as follows, viz. : ‡
for each side, planed or finished (218 *c*).....50 cts.
planed on one side and tongued and grooved (218 *d*).....$1.
planed on two sides and tongued and grooved (218 *e*)..... .....$1.50.
sawed, resawing is not such a mf. as entitles it to drawback (s. s., 7364).
sawed, distinction between lumber and timber (s. s., 10,742).
scantling, with one side planed, dtbl. as planed lumber (s. s., 8062).
shingles, white pine (226).
20 cts. per 1000.
all other (226).....30 cts. per 1000.
ship planking, dressed (755 s. s., 8564).
Free.

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* The privileges accorded by sections 15 and 16 of the act of October 1, 1890 (786 and 787) are special and do not extend to lumber sawed in Ontario from Minnesota logs (s. s., 8518).

† "The term 'board measure,' as applied to lumber, is synonymous with 'inch measure;' and as the law prescribes certain rates of duty on sawed lumber by the thousand feet, *board measure*, all such lumber, whether under or over one inch in thickness, should be reduced to inch measure for the purpose of such assessment of duty" (s. s., 1770).

The Department has directed the use of the following table in measuring lumber (s. s., 5379, 5402) :

If $\frac{1}{2}$ inch and less than $\frac{5}{8}$ inch, as $\frac{1}{2}$ inch.
If $\frac{5}{8}$ inch and less than $\frac{3}{4}$ inch, as $\frac{5}{8}$ inch.
If $\frac{3}{4}$ inch and less than $\frac{7}{8}$ inch, as $\frac{3}{4}$ inch.
If $\frac{7}{8}$ inch and less than $1\frac{1}{4}$ inch, as 1 inch.
If $1\frac{1}{4}$ inch and less than $1\frac{1}{2}$ inch, as $1\frac{1}{4}$ inch.
If $1\frac{1}{2}$ inch or over, in the same manner, by $\frac{1}{4}$ inch variations.

In estimating board measure under "Schedule D," no deduction is to be made on account of planing, tongueing and grooving (218 *f*.). *Provided*, That in case any foreign country shall impose an export duty upon pine, spruce, elm *or other logs*, or upon stave-bolts, shingle-wood, or heading-blocks exported to the United States from such country, then the duty upon such lumber, when imported from such country, shall remain the same as fixed by law in force prior to the passage of this act (218 *g*.).

‡ This additional duty for planing, etc., is to be collected only when the *sides* are planed, and not when the *edges merely* are planed or finished (s. s., 4709).

Per ct.

Lumber shooks, sugar-box and packing-box of wood + + (228)..... 30
other than above (230 s. s., 577; but see also s. s., 3694)..... 35
domestic returned as barrels or boxes filled with foreign products, under regs. (493 *b*).....Free.
staves, wood, of all kinds (227)..... 10
veneers of wood (220 *b*, s. s., 9010)..... 20
Lunar caustic molds (773 *b*, s. s., 337)... 20
Lupini (288 s, s., 11,059)..... 25
Lupulinum, cr. drug (560 s. s., 3168). Free.
Lutes, according to material.
Lycopodium, cr. drug (560 s. s., 11,080). Free.
Lye of wood ashes (495).....Free.

M

Macaroni, vermicelli and all similar preps. (258), ...2 cts. per lb.
Mace (717)..... .....Free.
ground (326 *a*).....4 cts. per lb.
oil of (661).....Free.
Machine belts, rubber and cotton, C. ch. v. (355 s. s., 3212)..... 40
blanketing, (felt of wool or hair not woven) for printing machines (396 *b*, s. s., 625).....49½ cts. per lb. and 60
same, so-called, but really a coarse W. fabric for polishing marble, dtbl. as mf. of W. + + under 392 (s. s., 3147).
for separating fibers of sisal grass not free as a model under 652 (s. s., 9743).
lappings, W. and flax dtbl. under 392 (s. s., 9548).
Machinery, belting for. (See "Belting" or "Felts.")*
bought abroad and erected in a beet sugar factory and used in the production of raw sugar in the U. S. from beets produced therein, is until July 1, 1892 (237 *c*).....Free.
duty collected on such importation since January 1, 1890, to be refunded (237 *d*).

Per ct.

(But see rulings as to s. s., 5768, 10,436, 10,826, 10,981).
for repair may be impt. into the U. S. without payment of duty under bond to export under regs. (785 s. s., 9566).
models and patterns of, unfit for use otherwise (652).....Free.
separately packed and invoiced, dtbl. at rates applying to each part (s. s., 8468).
separately packed, or easily separable, how classified (s. s., 1893, 3319, Regs. Art. 482 s. s., 3855, 8464).
Machines, automatic or slot, dtbl. as entireties (215 s. s., 9158)..... 45
Mackerel, act prohibiting impt. of during spawning season. (Pt. I., 1375–8 s. s., 8118, 8764, 8864, 8985.)
definition of "shore line" and of "traps," and "weirs," under said act (s. s., 8864).
further particulars. (See "Fish.")
Madder and munjeet, or India madder, ground or prepd. and all extracts of (639).....Free.
in oil, as paint (61 s. s., 2074)..... 25
lake (61 s. s., 3130, 4833)..... 25
root, cr. (560)..... .....Free.
Magic cigar stands (468 *a*)..... 70
Magic lanterns, glass ch. v. (108 s. s., 7820, 10,325)..... 60
metal ch. v. (215)..... 45
slides for, glass ch. v. (108 s. s., 7473). 60
same, sp. impt. for colleges (677 s. s., 4515).....Free.
sp. impt. for Sunday-school, dtbl. (s. s., 9539).
toy (436 s. s., 2569)..... 35
parts of, not cl. as toys (s. s., 10,859).
Magnesia, acetate of (76)..... 25
bromide of (76)..... 25
calcined (34).....8 cts. per lb.
carbonate of, med. (34)...4 cts. per lb.
cement, so-called, but ground magnesite (773 *b*, s. s., 5304)..... 20
citrate of (76 s. s., 5949, 6291)..... 25

* Under s. s., 9666, this is classified under 398. But quære, whether that paragraph was intended to include any other "*beltings*" than such as correspond in character with all the other articles named therein?

Per ct.

hypo-phosphate of (75 *a*)..... 25
iodide of (75 *a*)..... 25
native mineral carbonate of. (See "Magnesite.")
nitrate of (75 *a*)..... 25
phosphate of (76)..... 25
sulphate of, cr. Epsom's salts (34). $\frac{3}{10}$ of 1 ct. per lb.
sulphide of (76)..... 25
sulphur, and lime ground (773 *b*, s. s., 8816)..... 20
Magnesite, or native mineral carbonate of magnesia (640).....Free.
burnt (95 *c*, s. s. 9375)..... 20
Magnesium (641).....Free.
chlor-, or chloride of (76 s. s., 8092, 8138) 25
Magnetic sand, or magnetite iron-ore (133 s. s. 7126).....75 cts. per ton.
Magnets (642).....Free.
Magnums, champagne impt. in. (See ruling as to s. s., 8900).
Mahogany, as cabinet woods (which see or see "Wood.")
MAILS, appraisement of goods impt. by (s. s., 7636).
impts. of printed matter by. (See 1305-6.)
books impt. by, not free (s. s., 7856).
impt. by, for chiefs of foreign missions in the U. S., to be delivered duty free (s. s., 6139).
exclusively in foreign languages, impt. by, free (s. s., 10,364).
Canada, impts. under postal convention with U. S. (s. s., 8726).*

M

Per ct.

cigars, not admissible, under postal conventions (s. s., 9216).
coins, jewelry, and precious stones by, (See s. s., 7281).
dutiable articles received in, treatment of (s. s., 8597).
engravings, etchings, and photographs impt. through, dtbl. under 423 (s. s., 6857, 8438)..... 25
envelopes addressed and enclosed in one pkg. for distribution, not "packed pkgs." (s. s., 5852).
gold dust impt. by, free (s. s., 7418).
how goods impt. by, and unclaimed to be returned (s. s., 6611).
impts. by, how duties collected in certain cases (s. s., 7911, 9395).
impts. by, no consular authentication of (s. s., 10,439).
to foreign ministers or consuls, how treated (s. s., 3554).
reports as to failures to transport duties, how made (s. s., 6124).
in sealed pkgs. suspected of contg. dtbl. goods, how disposed of (s. s., 7222, 7239).
of queen bees by. (See s. s., 11,015).
official pkgs. impt by, foreign consuls in U. S., treatment of (s. s., 10,713).
phonograph cylinders impt. by, free (s. s., 10,105).
postage stamps, cancelled foreign, impt. by, dtbl. as printed matter under 423 (s. s., 8657).

* The extract from the Postal Convention between the U. S. and Canada published in s. s., 8726 is as follows:

"ARTICLE ONE (*a*). Articles of every kind or nature, which are admitted to the domestic mails of either country, except as herein prohibited, shall be admitted to the mails exchanged under this Convention; subject however to such regulations as the Postal Administration of the country of destination may deem necessary to protect its customs revenue. But articles other than letters in their usual and ordinary form, *must never be closed* against inspection, but must be so wrapped or enclosed that they may be readily and thoroughly examined by postmasters or customs officers."

"The following articles are prohibited admission to the mails exchanged under this Convention:

"Publications which violate the copyright laws of the country of destination; packets, except single volumes of printed books the weight of which exceeds two kilograms;" ($4\frac{41}{100}$ lbs.), "liquids, poisons, explosive or inflammable substances, fatty substances, those which easily liquefy, live or dead animals (not dried), insects and reptiles, confections, pastes, fruits and vegetables which will easily decompose, and substances which exhale a bad odor, lottery tickets or circulars, all obscene or immoral articles, other articles which may destroy or in any way damage the mails, or injure the persons handling them."

Per ct.

Mail, precious stones impt. by, liable to seizure and forfeiture (s. s., 7281, 7742).
repeal of laws compelling U. S. vessels to carry (Pt. I., 1360).
unsealed pkgs. of prohibited articles impt. by. (See s. s., 7239).
Mails, weavers', according to material.
Maine, products of forests of (786–7).
packing box lumber entitled to privileges of these provisions (s. s., 8000).
sp. regs. under (s. s., 8652).
Maize, Indian corn (256).
15 cts. per bush. of 56 lbs.
roasted (773 *b*, s. s., 7071)..... 20
Majolica ware as earthenware.
"Making up," charges for dtbl. (s. s., 10,226).
Malacca joints, not further mfd. than cut into suitable lengths for mfs. (756 *f*).....Free.
Malleable iron castings + + (162).
1¾ cts. per lb.
same galvanized or tinned (215 s. s., 8180)..... 45
Malt, barley (253).
45 cts. per bush. of 34 lbs.
no allowance for screenings or dust (s. s., 4742).
extract of, fluid, in casks (338 *a*).
20 cts. per gal.
same in bottles or jugs (338 *b*).
40 cts. per gal.
duty *in addition* on bottles or jugs the same as if empty.
solid or condensed (338 *c*)..... 40
Mamoncillas, Spanish limes (580 s. s., 8595).....Free.
Mandolins, according to material of ch. v. (s. s., 10,829, 10,938).
Manganese and manganiferous-ore, for distinctive percentages of. (See s. s., 4114, 9954).*
bromide of (76)..... 25
carbonate of (76)..... 25

Per ct.

hypo-phosphate of (75 *a*)..... 25
iodide of (76)..... 25
Manganese, ore and oxide of† (643). Free.
oxide of, ground (643 s. s., 2915). Free.
so-called, but really a chem. salt (76 s. s., 3410)..... 25
plates ptly. of (773 *b*, s. s., 6302)..... 20
phosphate of (75 *a*)..... 25
"recovered," so-called (643 s. s., 8429).....Free.
Manganiferous iron-ore† (643 s. s., 3931, 4114).....75 cts. per ton.
Mangan-metal, as metal unwrought + + (202 *a*, s. s., 8746)..... 20
Mangel-wurzel seed (699).....Free.
Mangoes (580).....Free.
Manicure sets in cases, dtbl. as entireties according to comp. of ch. v. (s. s., 9239).
Manifests, fees for, legal (s. s., 10,247).
filing of (s. s., 7203).
for transit goods (s. s., 6793).
of cargoes expt. in steamers (s. s., 5810).
of foreign vessels on northern lakes (s. s., 8220).
rules as to seizure of goods not entered on (s. s., 7351).
Manikins, impt. by private persons for use in lectures, not free (s. s., 10,184).
Manila, binding twine of (362 *b*).
$\frac{7}{10}$ of 1 ct. per lb.
cordage, tarred (362 *d*)... 3 cts. per lb.
untarred (362 *a*)..... ...1½ cts. per lb.
currency of, val. of dollars (s. s., 9401).
rope, cannot be withdrawn from w. h. free of duty under 1358, Pt. I. (s. s., 7242).
Manna (644).....Free.
Manetta stock, not free under 666 (s. s., 11,034).
Mantel ornaments, artfl. flowers, etc., in glass shades, according to comp. of ch. v. (s. s., 6982).

* The Department ruled (s. s., 4114) "that to be properly subject to classification as manganese ore the article must contain 50 per cent. or over of manganese in proportion to the entire quantity, and not over 10 per cent. of iron." In cases of doubt "the importer will be required to substantiate his claim" (of free entry), "by an analysis of the article by a competent chemist." (But see also s. s., 9954.)

† See above note.

Per ct.

of birds, artfl. fl., etc., similar to those for millinery uses (443 *b*, s. s., 6320). 50
of decorated china or parian ware (100 *a*, s. s., 5975)..... 60
Mantels of carved stone and woods ptly. of modern mf. not free as antiquities (s. s., 10,024).
marble (125)..... 50
slate (130)..... 30
wood (230)..... 35
Mantillas, silk ch. v. (413 *a*)..... 60
wool or wstd. (396 or 397).
49½ cts. per lb. and 60
Mantlings, W. or wstd., dtbl. under 392 (s. s., 8444).
Manufacturer's statement of cost of production not required for goods subject exclusively to specific duties (s. s., 10,300).
Manufactures, all non-enumerated + + (773 *b*)..... 20
all non-enumerated, bearing a similitude to enumerated. (See provisions as to 774, also "Articles.")
all non-enumerated composed of two or more materials to pay the highest rate at which they would be chargeable if composed wholly of the comp. mat. of ch. v. (775).
the words "component material of chief value" to be held to mean that, which shall exceed in value any other single component of the article (775 *b*).
wholly or in part the product of convict labor, impt. prohibited (822).
domestic, for provisions for marking and to protect trade-marks, etc. (See 777–8. Also title "Articles.")
for further particulars, see titles respectively of the materials composing them.
Manufacturing bonded warehouses, restrictions as to removals from (s. s., 7227).
purposes, acids for (473)..... Free.
w. h., barrels, bottles, etc., for use in, not free from impt. duty under 781 (s. s., 9753).
Manures, and all substances expressly used for, including guano (600).. Free.

Per ct.

chem. salts for (600 s. s., 6264, 7452, 7764)..... Free.
chloride magnesium *not* free as (s. s., 8138).
nor sulphate of potash (s. s., 7452).
Manuscript mezuzoths in metal frames, ms. free under 645, but metal frames dtbl. (s. s., 3497).
Manuscripts, old parchment, not free under 672, but *may* be free under 645 (s. s., 6076).
Maple pastilles, drawback on (s. s., 10,984).
sugar, dtbl. as other sugar under 237, 762–7 (s. s., 9058).
sirup (773 *b*, s. s., 10,425)..... 20
Maps and charts (423)..... 25
for the U. S. or library of Congress (514)..... Free.
printed and bound or mfd. over 20 years at date of impt. (512).. Free.
sp. impt. for schools or societies. (See those titles).
Marble, all kinds in block, rough or squared (123 s. s., 7500).
65 cts. per cub. ft.
alabaster in blocks, as marble by assimilation (s. s., 9149).
baptismal font (s. s., 6249)..... 50
bas reliefs, (125, s. s., 2568, 2706)..... 50
blocks presented to cities not free under 757 *b* (s. s., 7500).
curved slab of 4½ by 2½ ft. with figures in high but not in full relief on the concave surface, to be used for wainscoting (125 s. s., 7254)..... 50
green, polished columns of "verde de prato" (125 s. s., 8796)..... 50
manufactures of + + (125)..... 50
monuments, other than figures in full relief (125 s. s., 7072)..... 50
mosaic (125 s. s., 10,497, 11,035)..... 50
small pcs. for (125 s. s., 9387, 10,897)..... 50
onyx columns, dtbl. as (125 s. s., 9228)..... 50
paper (420 *a*, s. s., 6677)..... 35
paving tiles (124 s. s., 3586, 4495).
$1.10 per cub. ft.
pedestals for statues (125 s. s., 9658). 50
slabs, drawback on (s. s., 7437).

Per ct.

Marble slabs, none to be computed at less than 1 inch thick in measuring (124).....\$1.10 per cub. ft.
statuary (465 s. s., 7254) 15
veined, sawed, dressed, or otherwise (124 s. s., 5279)... \$1.10 per cub. ft.
statuary by Am. artists residing abroad. (See "American.")
table tops (125 s. s., 3858)..... 50
Marbles, toy, of whatever mat. (436)..... 35
Mardi-gras costumes, not free as regalia under 692 (s. s., 9551).
Marine coral, uncut and unmfd. (547). Free.
cut, mfd. or set (459 *a*)..... 25
perspectives, according to material of ch. v. (s. s. 10,486).
Markers for games, according to material.
Market value, appraisers' additions, how noted (s. s., 7005).
appraisers' sources of information not to be disclosed (s. s., 6250).
how ascertained (s. s., 5806).
how dated (s. s., 8354).
Marking, etc., of impt. mdse. (777 s. s., 10,445, 10,637, 10,711, 10,714, 10,842, and see regs. at the end of this Part III., p. —.
"Markwick's spongio-piline," wool. (See "Woolens.")
Marly-cloth, C. and gum (355 s. s., 9941). 40
Marmalade (303)..... 35
Marrow, cr. (646).....Free.
perfumed for toilet use (77 March 3, 1858, N. Y.)..... 50
Marshmallows (647).....Free.
Masks, paper or pulp (463)..... 35
with cotton cowls and W. beards, moustaches and brows, as mfs. ptly. of W. under 392 (s. s., 9687).
silk, other than toy (414)..... 50
toys (436)..... 35
wire (215 s. s., 6626)..... 45
wool or pt. W., dtbl. under 392 (s. s., 9687).
Masonic jewels, metal set with glass and stones (452 s. s., 8766)..... 50
Mastic, asphalt. (See "Asphalt.")
gum, cr. (560).....Free.
not cr. (24)..... 10

Per ct.

Match blocks or pickets (220 *b*, s. s., 5307)..... 20
boxes pocket, of met. (215 s. s., 7275) 45
boxes, when dtbl. as unusual coverings (s. s., 7886, 8350, 10,333, 11,081).
splints, wood (230 s. s., 2708)..... 35
Matches, certain coverings for, dtbl. (s. s., 6446).
examination of impt. (s. s., 6081).
friction or lucifer, of all kinds, per gross of 144 boxes, each contg. not over 100 matches (441 *a*). 10 cts. per gross.
imported otherwise than in boxes as above (441 *b*). 1 ct. per 1000 matches.
of cotton, wax and paper (355 s. s., 595)..... 40
safety, dtbl. under 441 as friction matches (s. s., 5900).
safety cannot be entered for I. T. in bond (s. s., 5912).
nor stored in warehouse (s. s., 6283).
Swedish in zinc lined boxes may be entered for w. h. (s. s., 7439).
Maté, or Brazilian tea, also known as Heva Yerba and Paraguay tea (773 *b*, s. s., 3909)..... 20
Matelassé cloth, W. S. and C. as mfs. in part of W. either under 392 or 395 according to character of the fabric (s. s., 7295).
Materials for the mf. of medicines, preps., compositions, perfumery, cosmetics, cordials, and other liquors mfd. wholly or in part of dom. spts. for expt. may be removed from bonded w. h. (or if impt.) from shipboard to mfg. w. h., under regs. free of duty (781 *a* and *g*).
or articles of foreign production needed for repair of certain American vessels. (See "American vessels.")
to be used in the construction and equipment of vessels built in U. S. (779 s. s., 10,983).
Mathematical instruments acc. to mat. specially impt. for academies, societies, etc. (See "Schools" or "Societies.")

Per ct.

Matico leaf, cr. (560).....Free.
Mats, all + + acc. to mat.
and mattings bast or bass (773 *b*)..... 20
cocoa fiber or rattan (464).
8 cts. per sq. ft.
grass (460)..... 30
sheepskin, finished for use as mfs. of fur (461 s. s., 9769)..... 35
toilet, S., C. and wstd., S. ch. v., dtbl. under 392. (See 414 *b*).
of chamois leather (461 s. s., 8789).. 35
wood strips and cotton, wood ch. v. (230 s. s., 7406)..... 35
wool or part wool + + portions of carpets or carpeting, pay same rate of duty as like carpets or carpeting (408).
Matting, Chinese (575).....Free.
floor, mfd. of round or split straw (575).....Free.
jute, as jute carpeting (363 s. s., 7237).
6 cts. per sq. yd.
napier, as jute carpeting (363 s. s., 7237, 8143).....6 cts. per sq. yd.
of cocoa fiber or rattan (464).
12 cts. per sq. yd.
Mattresses, of cotton ticking, filled with veg. sub. (355 s. s., 4797)..... 40
curled hair suitable for (450)..... 15
moss, sea weeds and all veg. subs. used for (653).....Free.
wire (215 s. s., 9052)..... 45
but duty not to be less than that on the wire composing them (148 *g*).
Maw or poppy seed (285 s. s., 7828).
30 cts. per bush. of 56 lbs.
McDougall's anti-poisonous sheep-dip (75 *a*, s. s., 8782)..... 25
Meal, corn (257)..20 cts. per bush. of 48 lbs.
cotton seed (773 *b*, s. s., 11,004)..... 20
oat (260).....1 ct. per lb.
rice (261 *d*).....¼ of 1 ct. per lb.
Measurement of woolen and wstd. goods, mis-statements as to, in invoices (s. s., 8804).
Measures and weights, invoices must be made out in weights and measures of countries of exp. (Pt. I., 895 s. s., 7348, 7531).
Measuring tapes according to material (s. s., 10,478, 10,756, 10,771).

Per ct.

rules, folding, of wood and metal (215 s. s., 7945) 45
other according to material.
Meats, all kinds of prepd. or presvd. + + (312 s. s., 8533, 9636).. 25
extract of + + (313 *a*, s. s., 7057).
35 cts. per lb.
fluid (313 *b*)..... .....15 cts. per lb.
no separate or addl. duty on coverings if not suitable or designed for other uses than impt. of (313 *c*).
for expt. (See provisions as to, 858 to 868, also 871–873).
prepd. *not* free when impt. as Bologna sausage (s. s., 7361).
in carcasses, dressed, + + (773 *a*, s. s., 2325)..... 10
Mechanical figures, metal predominant material, when not toys (215 s. s., 10,751)..... 45
with musical attachments, if toys (436) 35
of diff. mat. part steel, if not toys (215 s. s., 2985)..... 45
singing birds, part metal, not toys (215 s. s., 10,654)..... 45
Meconin (75 *a*)..... 25
Medallions, casts in plaster from antique gems (773 *b*, T. R., p. 575)..... 20
molded of a pulp of wood, saw-dust and glue to imitate wood carvings (230 s. s., 7431)..... 35
small of glass and metal, gl. ch. v. (108 s. s., 2849)..... 60
small for watchguards, mfs. of steel (215 s. s., 5146)..... 45
Medals, britannia-ware for church, not free under either 648 or 692, but dtbl. under 215 (s. s., 7246)..... 45
cabinets of old medals produced prior to 1700 (524).....Free.
silver, covered with glass (215 s. s., 10,930)..... 45
gold, silver, or copper, such as trophies or prizes (648).....Free.
other than above according to material.
religious emblems not free under 648 (s. s., 10,542, 10,934).
MEDICATED cottons (75 *a*, s. s., 4987).... 25
lozenges (75 *a*, s. s., 7410)..... 25
spirits, or Wae-sing wine in bottles (74 s. s., 5982).....50 cts. per lb.

M

Per ct.

Medicated spirits, bottles subject to addl. duty.
wines (74 s. s., 6100, 6500).
50 cts. per lb.
Medicinal acids + + (473).....Free.
MEDICINAL DRUGS, such as,
balsams,
barks,
beans,
berries,
buds,
bulbs,
bulbous roots,
dried fibers,
dried insects,
excrescences, such as nutgalls,
flowers,
fruits,
grains,
gum resins,
gums,
herbs,
leaves,
lichens,
mosses,
nuts,
roots,
seeds, aromatic,
seeds of morbid growth,
spices,
stems,
vegetables,
weeds and woods for dyeing,
any of the above in a crude state, not edible, and *not* advanced in value or condition by refining or grinding, or by any other process of mf., and + + (560).....Free.
The same, if so advanced in value or condition, + + (24)..... 10
preparations (including proprietary) of which alc. is a comp. part, or used in prep. of, + + (74 s. s., 6837, 8503, 8504)... 50 cts. per lb.
of which alc. is not a comp. + + (75 *a*)..... 25
all the above in bottles are subject to the provisions of 104 or 111, as to filled bottles.
materials for mf. of. (See above "Materials.")

M

Per ct.

preps., etc., examination and appraisement of. (See Pt. I., 959 to 964).
mercurial + + (75 *b*)..... 35
patent or proprietary, as other med. preps. + +, under 74 and 75.
waters. (See "Mineral waters.")
Medicines, cr., as drugs cr. (560)...Free.
not cr. (See above "Medicinal preps.")
Medler canes (230 s. s., 9067)..... 35
Meerschaum cr. or unmfd. (649) ...Free.
cleaned, waxed, and polished, but not mfd. (649 s. s., 3850).....Free.
pipes (468 *a*)..... 70
Melada and concentrated melada, after April 1, 1891 (726).....Free.
Melodeons, according to material of ch. v.
Melon seed (286 s. s., 5897)..... 20
Melons, as vegetables (288 s. s., 9100)... 25
Memorial tablet, brass, not free under 757 as a work of art (s. s., 7718).
Menispermine (76)..... 25
Menthol, known as "Japanese peppermint camphor" (75 *a*, s. s., 4963)... 25
Merchandise impt. is subject to duty on each re-impt. (s. s., 9461).
impts. of val. under $100 (s. s., 6183).
taken from wrecks (794).
Mercurial med. preps. + + (75 *b*)..... 35
Mercury, as quicksilver (207). 10 cts. per lb.
bottles dtbl. as if empty (207).
Merino. (See "Woolens.")
"Merry-go-round," steam, not free as a tool of trade (s. s., 9352).
Mescal, dist. spts. (329 s. s., 2448).
$2.50 per pf. gal.
Metallic arsenic, so-called, but com. kn. as cobalt crystals or cobaltine (202 *a*, s. s., 2945, 3168)..... 20
cartridges. (See "Cartridges.")
mineral substances, cr. + + (202 *a*)... 20
pins. (See "Pins.")
Metallico, Japanese. (See "Japanese.")
Metalophones, other than toy, according to material.
toy (436)..... 35
Metals, alloys of. (See "Alloys.")
composition, of which copper is ch. v. + + (192).....1 ct. per lb.
mfs. of, + + (215)..... 45
(See "Oelschlaeger case," s. s., 10,603).

Per ct.

precious or imitations of, articles + + comp. of, whether set with precious stones or ims. thereof or otherwise, and which are com. kn. as jewelry. (452)..... 50
produced from iron or its ores, when held to be steel (150 and see "Iron" or "Steel").
if quantity or value insignificant in mfs. of mixed metals, it is not to control the classification (s. s., 7683, 8541, 8599, 9253).
sheathing of yellow metal of which copper is the comp. mat. of ch. v., and not wholly or ptly. of iron galvanized (195 s. s., 534, 8113)..... 35
same old, fit only for remf. (189). 1½ cts. per lb.
thread of gold, silver or other metals + + (196 s. s., 6042, 6294)..... 30
type-metal, on the lead it contains (208 *a*).....1½ cts. per lb.
unwrought + + (202 *a*)..... 20
Metronomes (215 s. s., 10,257) 45
Metropolitan Opera House Co., not entitled to impt. goods free (s. s., 7792).
Mexican asphaltum, or chappapote (496 s. s., 4867).....Free.
dollar, as local currency of Japan. (See s. s., 3290, 7579, 8450).
dollar, no reduction for abrasion of (s. s., 3571).
lottery tickets, dtbl. value of (s. s., 10,997).
mixed wools from, how clsd. (s. s., 7384).
onyx, as marble, under 123 and 124 (s. s., 9228).
mfs. of + + (125, s. s., 2306)..... 50
ores, regs. for impts. of (s. s., 9492).
subsidy certificates, not mdse. (s. s., 8665).....Free.
Mexico, articles of new clothing impt. for naval officers of, not free (s. s., 6606).
collection of duty on goods from, by parcels post (s. s., 8977).
inspection of cars transporting goods to (s. s., 6210).
importation of cattle from (s. s., 9111).
fees and manifests on goods from, impt. in bulk by train load (s. s., 9065).

Per ct.

impt. of grain from, to be ground in U. S. not free (s. s., 10,985).
transit goods to or from. (See s. s., 6260, 6973, 7893, 9619, 9686, 9805).
San Diego, Cal., a port for transit shipments to (s. s., 9989).
Mezuzoths, manuscript, in brass cases, manuscript free, but cases dtbl. (s. s., 3497).
Mica, cr. or in slabs or sheets (202 *b*, s. s., 2676, 10,475)..... 35
ground (202)..... 35
waste (472)..... 10
Microscope slides, finished (108 s. s., 10,793)..... 60
slides, glass covers for, not cut nor ground (112 *a*).....1⅜ cts. per lb.
Microscopes, according to material (s. s., 5977, 6597).
small glass plates for object glasses of (108 s. s., 7995)..... 60
Microscopic cover glasses sp. impt. for schools, etc. (677 s. s., 9736)...Free.
specimens of natural history, on glass, impt. for cabinets or as objects of taste or science, and not for sale (712 s. s., 3958).....Free.
Microtomes, metal (215)..... 45
Milan plasters (75 *a*, s. s., 6915)..... 25
Military paddings, jute, dtbl. under 374 (s. s., 6537).
Milk-food. (See "Lacteous farina.")
Milk, fresh (268).....5 cts. per gal.
preserved or condensed, including weight of pkgs. (269 *a*).3 cts. per lb.
of India rubber (613)..... .....Free.
of roses, a cosmetic (77)..... 50
sugar of (269 *b*).....8 cts. per lb.
Mill cranks and irons. (See "Iron.")
feed (773 *b*, s. s., 4235)..... 20
Millet seed (286 s. s., 5516)..... 20
hulled and cleaned (773 *b*, s. s., 2093). 20
Millinery ornaments, dressed and finished birds, suitable for (443 *b*)..... 50
Mill saws. (See "Saws.")
stones. (See "Buhr or burr stones.")
other than burr, mfd. or bound up into mill stones (126, 774)..... 15
Mills, coffee, met. ch. v. (215)..... 45
Mincemeat (312 s. s., 8533)..... 25

M **M**

Per ct.

Mineralogy, specimens of. (See "Specimens.")
Minerals, non-metallic, cr., or *not* advanced in val. or condition by refining or grinding, or by other process of mf. + + (651).....Free.
same, advanced in value or condition by refining or grinding, or by other process of mf. + + (773 *b*)..... 20
Mineral substances, metallic, cr. + + (202)..... 20
carbonate of magnesia (native) or magnesite (640).....Free.
of strontia (725).....Free.
colors. (See "Colors.")
grease (76 s. s., 10,185, 10,651)..... 25
oil, distilled from shale (76 s. s., 7396). 25
paints for ptg. chinaware (61 *a*, s. s., 6184)..... 25
waters, all natural or not artfl. (650 s. s., 10,772).....Free.
if in glass bottles or jugs they are dutiable as if empty.
stone jugs and other coverings of, if not unusual are free (s. s., 10,861).
same, prep. by boiling for use as medicine, and known as "St. Catherine Concentrated Water" (75 *a*, s. s., 3170)..... 25
certificates from the *owner or manager of the spring*, that the water embraced in the invoice is, in fact, natural mineral water, and specifying the spring from which produced, must accompany the invoice (s. s., 2973, 3963, 7191).
if the production of such certificates is impracticable, other satisfactory proof is admissible (s. s., 7128, 7417).
all artfl. and all imitations of natural + + impt. in plain green or colored glass bottles.
contg. not over 1 pt. (341 *a*).
16 cts. per doz. bottles.
contg. over 1 pt. and not over 1 qt. (341 *b*)....25 cts. per doz. bottles.
No separate duty on bottles (341 *c*), but if impt. otherwise than in such bottles, or in such bottles of over 1 qt. (341 *d*)...20 cts. per gal.
with addl. duty on the bottles *or other coverings*, at same rates as if empty (341 *e*).
Appollinaris (650 s. s., 7638)..Free.
healing lotion, as prop. med. preps. (75 *a*, s. s., 9284)..... 25
natural, artificially charged with gas (650 s. s., 3148, 5115).....Free.
Roncegno (650 s. s., 7417).....Free.
wax (751 s. s., 6258).....Free.
Miniature paintings (465) 15
theatres, of paper, other than toys (425 s. s., 1825)..... 25
same if toys (436)..... 35
Mirabellen or plums, dried (299 s. s., 2670).....2 cts. per lb.
Mirbane, oil of (19 s. s., 6045)..... 20
Mirrors, hand, pocket, or table, not over 144 sq. inches, with or without frames or cases, of whatever material composed (122 *b*)..... 45
other. (See "Glass" and s. s., 5012, 5455, and 5476).
Mits and mittens, as gloves.
Mixed articles + + mfd. of two or more materials, the duty is to be assessed at the highest rates* at which it would be chargeable if composed wholly of its comp. of ch. v., to wit:
That comp. which shall exceed in value any other *single* comp. mat. thereof, the value of each to be determined by the ascertained value thereof in its condition, as found in the article (775 *a*. *b*. and *c*.).
mfs. in part of silk, of which wool, or the hair of the camel, goat, or other like animals is a component material (whether S. ch. v. or not), dtbl. as mfs. of wool (414 *b*, s. s., 7037).
machinery of various components not separately packed or invoiced, dtbl. as an entirety (s. s., 10,783).
Mixtures, medicinal. (See "Medicinal.")
Mock or imitation jewelry. (See "Jew-

* This provision is held to apply only to the *dutiable* materials in the article, of which *dtbl.* materials that of ch. v. determines the rate of duty (s. s., 6179, 10,098).

Per ct.

elry," also s. s., 3099, 3288, 5161, 6050, 6222, 6245, 7305).
lead, or blende (202)..... 20
Modelling + + according to material.
Models of inventions and other improvements in the arts, including patterns for machinery, but no article to be deemed a model or pattern which can be fitted for use otherwise (652).
Free.
engines, etc., sp. impt. for schools, cl. as phil. app. for (677 s. s., 612).
Free.
or imitations, in papier maché, of anatomical and botanical specimens, dtbl. under 461 (s. s., 1767)..... 35
other than above + + dtbl. according to materials (s. s., 253).
sp. impt. for schools, etc. (677)..Free.
Mohair and mfs. of. (See "Wool and Woolens.")
in the form of roping, roving, or tops, or advanced in any manner or by any process of mf. beyond the washed or scoured condition, is subject to same duty as mfs. of wool + + (390).
noils (388).....30 cts. per lb.
Moisic iron. (See "Iron.")
Moisture, increase of weight of mdse. by. (See s. s., 10,204.)
no deduction from weight of iron-ore on account of (133 *e*).
in wood pulp. (See s. s., 10,095, 10,964.)
Molasses. (See "Sugars.")
Molding sand (723 s. s., 8546).....Free.
Molding of Plaster of Paris, plain (101 *b*, s. s., 9604)..... 55
Molds, button, according to material.
gold-beaters' (598).....Free.
hammer and gun. (See "Steel.")
lunar caustic (75 *a*)..... 25
Molleton. (See "Cottons.")
"Monats-hefte fuer chemie" (Chemical Monthly), as periodical (657 s. s., 5959).....Free.
Monogram table cloths, towels, and like linen goods, held not to be embroidered, under 373 (s. s., 10,563).
Monstrance, sp. impt. for religious societies (692 *a*, s. s., 3745).....Free.

Per ct.

Montfort's solution of morphia, for the alcohol it contains (8 *b*).
$2 per gal. and 25
Monthly publications bound in stiff covers, not free as "periodicals" under 657 (s. s., 6365).
Monumental stone. (See "Stone.")
Moon or poppy seed (285 s. s., 3451).
30 cts. per bush. of 56 lbs.
oil (41).....32 cts. per gal. of 7½ lbs.
Monuments with figures in bas-relief only, not statuary (s. s., 7072).
public, articles imp. by societies for erection of, to be free under 759 *a* and *b*, must be similar to those named in said paragraphs (s. s., 3999).
designs for, impt. by society for erecting (759 *b*, s. s., 8540)...Free.
Moor salt (76 s. s., 8707)..... 25
Moose head, mounted and skillfully prepd. by a taxidermist, and impt. for cabinet as a specimen of nat. hist. (712 s. s., 10,446).....Free.
Mops, cotton ch. v. (355)..... 40
part metal (215)..... 45
sticks for, of wood (230)..... 35
of wood and metal (215)..... 45
Moquette for covering seats in cars, etc., as mfs. of W. + + under 392 (s. s., 7094).
Morocco skins, dressed and finished (456 *b*, s. s., 3671)..... 20
skins for, tanned but unfinished including basils (456 *c*, s. s., 7862)..... 10
Morphia, or morphine, and all salts of (35).....50 cts. per oz.
Morrals, nose bags of istle, for feeding horses, used in the States and Territories bordering on Mexico, dtbl. under 374 and 774 (s. s., 390).
Mortars, cast-iron (161)...1$\frac{2}{10}$ cts. per lb.
coated, glazed, or tinned (163).
3 cts. per lb.
common stoneware (99)..... 25
earthenware, plain (101 *b*)..... 55
glass (108)..... 60
iron or steel, enamelled or glazed with vitreous glasses in one color (171) ... 45
marble (125) 50
metal other than above (215)..... 45

Per ct.

Mortars, stone + + (128)..... 40
Mosaic, mfs. wholly or ptly. of, dtbl. according to material of ch. v. (s. s., 10,620).
pictures of marble, as mfs. of marble under 125 (s. s., 1448, 10,620)..... 50
work, opaque glass blocks of different colors intended for (108 s. s., 4909). 60
Mosaics, "Florentine," so-styled, of slate (130 s. s., 547, 2624, 10,620)..... 30
of marble (125 s. s., 1448, 9387, 10,497, 10,897)..... 50
Roman, if slate (130 s. s., 2624)..... 30
if marble (125 s. s., 2624)..... 50
small pieces or blocks of marble for use in (125 s. s., 9387, 10,897)..... 50
Moss, cr. or unmfd. + + (653).....Free.
dyed and prepd. for florists' designs (773 *b*, s. s., 4924)..... 20
dyed for millinery uses, as parts of artfl. flowers (443 *b*, s. s., 2518)..... 50
peat, dried and pressed (653 s. s., 9349).....Free.
Mosses, drug or medicinal. (See "Drugs.")
Mosquito net (355 s. s., 9184, 10,256).... 40
Mother-of-pearl. (See "Pearl.")
Motors, steam-, drawback on (s. s., 10,632).
Mousseline-de-laines. (See "Dress goods.")
Mouth, toilet applications or preps. for + + (77)..... 50
Mucilages, med. (75 *a*)..... 25
Muffins, decorated e. w. (100 *a*, s. s., 8101)..... 60
Mufflers, W. or pt. W. (396 s. s., 10,864). 49½ cts. per lb. and 60
Muffs, fur (461)..... 35
silk ch. v. (413 *a*)..... 60
silk, fur, and feathers, S. ch. v. (413 *a*, s. s., 6252)..... 60
wholly or ptly. of wool (396). 49½ cts. per lb. and 60
Mugs, according to material. (but see s. s., 6578, 6610, 8396.)
Mules (247 *a*).....$30 per head.
Mule shoes, wrought-iron or steel (176). 1 8/10 cts. per lb.
Mulls, corded, of cotton, as C. cloth (s. s., 6328).
Madras, as C. cloth (s. s., 10,499).
Swiss, figured or dotted, as C. cloth (s. s., 6196).

Per ct.

Mundic, or pyrites, dtbl. under 133 *b* or *c*, according to the percentage of copper it contains (s. s., 507).
Mungo, wool (389).....10 cts. per lb.
Munjeet, or Indian madder, ground or prepd. (639).....Free.
extracts of (639).....Free.
Murexide, a dye chemically prepd. (76). 25
Muriate of ammonia or sal ammoniac (10 *b*)..... ¾ of 1 ct. per lb.
barytes (76)..... 25
cinchona (690).....Free.
gold (76)..... 25
potash (685).....Free.
strontium (76)..... 25
tin (76)..... 25
Muriatic acid (473).....Free.
Museum where an admission fee is charged not entitled to benefits of 677 (s. s., 9009).
Mushrooms, dried (288 s. s., 1408)..... 25
prepd. or prsvd. (271)..... 40
sauce or catsup (287)..... 45
spawn, as seed (286 s. s., 5714, 6342). 20
Music box springs, metal (215)..... 45
boxes, toy (436)..... 35
all other according to material ch. v. (s. s., 10,941, 11,058, 11,083).
in books, sheets, or bound (423). 25
and music books in raised print for the blind (513 *b*).....Free.
paper, printed with lines only (423 s. s., 4991)..... 25
printed with usual reading type and without lines (423 s. s., 3503)..... 25
stands according to material.
Musical bird cages, pt. metal (215 s. s., 3255)..... 45
clocks. (See "Clocks.")
decanters, cut glass (106 s. s., 6355)... 60
instruments and parts thereof + +, all except toy, are now dutiable according to material.
Musicians, when to be admitted as artists under immigration act (s. s., 10,429).
note-holders, according to material (s. s., 6868).
Musk, cr., in natural pods (654 s. s., 5646).....Free.
in the grain, as mfd. (773 *b*, s. s., 8962) 20

M

Per ct.

Musket barrels (215)..... 45
bayonets (215)..... 45
blocks rough-hewn or sawed only (223). 20
rods, iron or steel (215)..... 45
stocks, mfd. (230)..... 35
Muskets (169)..... 25
Muslin, cotton. (See "Cottons.")
Mustard, ground or prsvd. in bottles or otherwise (325).....10 cts. per lb.
French, in bottles (287 s. s., 5809, 6280) 45
sauce (287 s. s., 6280)..... 45
seed, cr. (699).....Free.
Mutton in the carcass, dressed (311).
2 cts. per lb.
Muzzle-loading shot guns (215 s. s., 10,524)..... 45
Muzzels, wire, for bottles (215 s. s., 9488) 45
Myrbane, oil of (19 s. s., 6045) 20
Myrobolan, fruit or nut (655).....Free.
extract (26 *a*, s. s., 5529).
$\frac{7}{8}$ of 1 ct. per lb.
Myrrh, crude gum (560).....Free.
Myrtle, or bay wax (751).....Free.

N

Nail cleaners and files, metal ch. v. (215 s. s., 6897, 9016)..... 45
rods. (See "Iron, wire rods.")
Nails, bellows, malleable cast-iron, with wide head (175 *c*, 774 s. s., 7257). •
4 cts. per lb.
brass (215)..... 45
brass-headed (215 s. s., 6361)..... 45
copper (215)..... 45
cut, iron or steel (173).....1 ct. per lb.
hob and horseshoe and other wrought-iron or steel + + (174).4 cts. per lb.
malleable cast-iron as wrought (174 s. s., 7257).....4 cts. per lb.
metal other than iron or steel (215 s. s., 6361, 6397, 7659, 9248)..... 45
porcelain heads ch. val., plain white (101 *b*, s. s., 8066)..... 55
same decorated (101 *a*, s. s., 8066)... 60
saddle, steeple-chase, and brace (215 s. s., 8300)..... 45
steel, in shape of rosettes, stars, arrows, etc., with iron shanks, commercially known as "steel points" (215 s. s., 6397, 7659)..... 45

N

Per ct.

upholsterers', small, with brass heads, lacquered (215 s. s., 9248)..... 45
vessels, nails for (779 *a*, and see "Vessels.")
wig-points (215 s. s., 8824)..... 45
wire, of wrought-iron or steel, 2 inches long and over, not lighter than No. 12, wire gauge (175 *a*).
2 cts. per lb.
from 1 to 2 inches long and lighter than No. 12, w. g., and not lighter than No. 16, w. g. (175 *b*).
$2\frac{1}{2}$ cts. per lb.
shorter than 1 inch and lighter than No. 16 (175 *c*)..... ...4 cts. per lb.
wrought-iron or steel + + (174).
4 cts. per lb.
yellow metal, not entitled to withdrawal under 834 (s. s., 5034).
Nainsooks, as cotton cloth (s. s., 6328).
Nankeen, as cotton cloth.
shoes and slippers, leather soles ch. v. (461)..... 35
Napier matting. (See "Carpets," etc.)
Naphtha. (See "Coal tar products.")
Naphthaline (76 s. s., 11,010)..... 25
colors, as coal tar colors (18 s. s., 3913, 3927, 5593, 9766)..... 35
Naphthionate of soda, chem. salt (76 s. s., 9630, 10,250)..... 25
Naphthylamin (18 s. s., 4032)..... 35
Naphthylaminroth, echt (18 s. s., 3913). 35
Naphthol salts (76 s. s., 10,143). 25
sulpho-acid, so-called, but found to be sodium salt of sulphonated naphthol (76 s. s., 9457, 10,491)..... 25
Napkins, cotton damask (355)..... 40
linen damask in the piece, or cut apart dtbl. under 371.
Japanese paper, printed (423 s. s., 9050, 10,729)..... 25
paper, so-called, but plain tissue paper, very thin (419 s. s., 9561),
8 cts. per lb. and 15
Narcotine (47)..... 40
Nasturtium seed (286 s. s., 6241)..... 20
National Museum, samples of goods for. (See s. s., 6417.)
Natron wasser glas (water glass) as silicate of soda (84 s. s., 4710).
$\frac{1}{2}$ ct. per lb.

Per ct.

Natural fruit juices. (See s. s., 9765).
gas (773 *a*, s. s., 10,448)..... 10
history, specimens of, impt. for cabinets or as objects of taste or science, and not for sale (712 s. s., 10,446).....Free.
specimens of (microscopic) on glass, sp. impt. (712 s. s., 3958)...Free.
mineral water (650 s. s., 7128, 7191, 7417, 7638).....Free.
Naval officers, foreign, clothing for not free (s. s., 6606).
personal effects of, when free (s. s., 7846).
Neat cattle, and hides, prohibition of importation. (See 791).
importation of (s. s., 6411, 10,286).
inspection of (s. s., 10,717).
quarantine stations for (s. s., 10,639).
rules for entries of (s. s., 6411).
Neatsfoot oil (76)..... 25
Nebbiolo wine, dtbl. as still wine under 336 (s. s., 8694).
Necessaries, pocket, according to components of ch. v. (s. s., 6217–8, 6511).
Necklaces, amber beads on threads (459). 25
same set as jewelry (452 s. s., 1789, 3119, 3288)..... 50
bone-link chains (460 s. s., 3119)..... 30
imitation gems set in base metal (452 s. s., 3288)..... 50
of precious stones, set (452)..... 50
Neck rufflings, flax, cotton, etc. (See "Laces.")
silk, or silk ch. val. (413)..... 60
Neckties, and neckwear of C. or other veg. fiber + + (349)..... 50
cotton, rubber, and metal (215 s. s., 9273)..... 45
and rubber (349 *b*)..50 cts. per lb. and 50
C. with metal fastenings, C. ch. val. (s. s., 10,392).
silk (413 *a*, s. s., 11,233)..... 60
wool, hair, etc., in whole or in part (396)..... 49½ cts. per lb. and 60
Nectktie needles, made of small flat pieces of iron to fasten neckties, but not in any sense needles (215 s. s., 7267)..... 45
Needle books, mfs. of leather (461 s. s., 9420)..... 35

Per ct.

cases, according to mat.
Needles, all + + (179 s. s., 3421)..... 25
books containing, dtbl. as entireties (s. s., 9070, 9420).
crochet, of metal (178)..... 35
for knitting or sewing machines (178). 35
hand sewing or darning (656).....Free.
hypodermic (215 s. s., 9526)..... .. 45
knitting (179)..... 25
"larding," so-called, but com. kn. as "larding pins" (215 s. s., 8995)..... 45
lithographers' (215 s. s., 6716)..... 45
loop or button (179 s. s., 7365)..... 25
sail (179 Feb. 13, 1865, San Francisco). 25
steel bodkins (178 s. s., 10,653)..... 35
surgical (179 s. s., 11,223)..... 25
tape (178)..... 35
Negro head cloth, as mfs. of W. under 392 (June 5, 1857, N. Y.).
Neroli oil (661 s. s., 6420, 9737)....Free.
Nerves of animals, for glue stock (606 s. s., 2623).....Free.
Nestle's milk food (773 *b*, s. s., 6926).... 20
Nest eggs, china or bisqueware (101 *b*, s. s., 7946)..... 55
Net, black cotton Brussels. (See "Brussels net.")
Netting, cotton + + not laces, but dtbl. under 355 (s. s., 9184, 10,256..... 40
flax. (See "Flax.")
Hamburg and mosquito (355 s. s., 9184)..... 40
Nottingham (373 *a*, s. s., 9184)..... 60
of iron or steel wire, duty equal to that of the wire and in addition (148 *h*). 2 cts. per lb.
silk ch. v. (414)..... 60
Nets, flax. (See above "Netting.")
gilling, s. s., 6262, as flax gill netting under 367 (s. s., 6262 and see "Flax.")
head or hair, according to material.
linen, for game bags, dtbl. under 367 according to fineness of thread (s. s., 6689).
not tools of trade (s. s., 7048).
of human hair (461)..... 35
seines, dtbl. under 367 according to fineness of thread. (See "Flax.")
wool or mohair (398).
49½ cts. per lb. and 60

Per ct.

Neuss' patent pin-cubes. (See "Pin blocks" and s. s., 6377.)
Newport News an I. T. port (s. s., 6430).
Newspapers, examination on wharf (s. s., 9212).
and supplements of (657 s. s., 9131). Free.
New Zealand flax, as sisal grass (597 s. s., 1405, 9464).....Free.
Ng Gar Pee cordial (332 s. s., 6640). $2.50 per pf. gal.
Nicholson pavement blocks made wholly by sawing (220 s. s., 343)..... 20
Nickel and all alloys in which it is ch. val. (203).....10 cts. per lb.
all articles wholly or ptly. mfd. + + (215)..... 45
and nickle matte ores, contg. not over 2 per cent. of copper (667)...Free.
contg. a greater percentage of copper must pay on the copper contained therein (667 s. s., 9473, 9528). ½ ct. per lb.
and zinc button material (215 s. s.. 6904)..... 45
coins, foreign, for other use than currency, dtbl. (203 s. s., 3248, 6887). 10 cts. per lb.
for use as currency (s.s., 6887)..Free.
oxide (203).....10 cts. per lb.
plates (203 s. s., 6064)...10 cts. per lb.
plated zinc sheets (215 s. s., 10,387)... 45
sulphate (76)..... 25
washed metal stamps (215, s. s., 6711). 45
Night, unlading steamships of regular line at (s. s. 6752).
Night tapers, according to material.
Nippers, metal (215).. 45
Nipples, for guns (215 s. s., 6307)..... 45
India rubber (460)..... 30
Nipple shields, wholly India rubber (460)..... 30
glass ch. val. (108)..... 60
Niter cake, sulphate of soda (85 s. s,. 2370).....$1.25 per ton.
Nitrate of ammonia (76)..... 25
baryta (76 s. s., 6172)..... 25
iron (76)..... 25
lead (64).....3 cts. per lb.
potash or saltpeter, cr. (685).....Free.
refined (72).....1 ct. per lb.
silver (76)..... 25
soda or cubic nitrate (709 s. s., 9457). Free.
strontia (76 s. s., 6172) 25
tin (76)..... 25
zinc (76)..... 25
Nitrates for medicinal pps. + + (75).... 25
Nitric acid (473).....Free.
Nitro-benzole, or mirbane oil. (See "Mirbane oil")
Nitro-picric acid (473 s. s., 9827)...Free.
Nitrous acid, fuming (473).....Free.
ether, spirits of (25 *b*)... 25 cts. per lb.
Noils, china grass and waste from combings of (597 s. s., 6873).....Free.
mohair* (388 s. s., 6707, 6998). 30 cts. per lb.
silk (705).....Free.
wholly or ptly of wool* (388). 30 cts. per lb.
(but see s. s., 7470, 8070, 9221 and 10,495).
wool, short pieces or knots of, held to be "noils" and not "wool waste" (s. s., 379).
Non-enumerated articles (773–776).
same, when 776 applicable (s. s., 7377).
Nonpareil drops, as confectionery under 239 (s. s., 9527)..... 50
sugar, as confectionery under 239 (s. s., 9520, 11,207)..... 50
Noodles (258).....2 cts. per lb.
Notaries, customs, at one port cannot attest declarations for use at another (s. s., 10,151).
public, designation of under act of June 10, 1890 (s. s., 10,108).
Note holders, musicians', according to material.
Notice of decisions by Board of General Appraisers (s. s., 10,754).
of department's decisions, parties not entitled to (s. s., 7469).

* It may be doubtful, as to how far the words "*composed wholly or in part of wool,*" in paragraph 388, were intended to limit the enumerations preceding the clause in which these words are used. If they should be held to extend to all the articles named, it would of course follow, that no noils other than those in part of wool, should be classified under the paragraph.—EDITOR.

N

Per ct.

Notice of dissatisfaction as to duties and fees charged (s. s., 11,156).
Nottingham, antimacassars, bed-spreads, curtain net, pillow shams, and tidies (373 *a*, s. s., 9184)..... 60
Nova Scotia directories, dutiable (423 s. s., 10,611)..... 25
Novels complete, but imp. together in separate, unbound parts, dtbl. as printed matter under 423 (s. s., 7421)..... 25
Novelty braids. (See "Cotton braids.")
Noyau, as spirituous beverages + + (332).....$2.50 per pf. gal.
Nun's veils (396 s. s., 11,244).
49½ cts. per lb. and 60
Nursery stock. (See "Plants.")
Nursing bottles, of molded glass with fittings attached (108 s. s., 1579)..... 60
fittings for, according to mat.
Nut galls, cr. (560)..... Free.
not cr. (24)..... 10
extract of (26 s. s., 3898).
⅞ of 1 ct. per lb.
Nutmegs (718)..... Free.
essential oil of (76 s. s., 6253)..... 25
Nut oil (661)..... Free.
Nut picks (215 s. s., 7921)..... 45
Nuts, all edible, shelled or unshelled + + (309).....1½ cts. per lb.
almonds, shelled (306 *b*).7½ cts. per lb.
unshelled (306 *a*)..... 5 cts. per lb.
bitter, powdered (24 s. s., 8885)..... 10
shelled (306 *b*, s. s., 6953, 9196).
7½ cts. per lb.
Brazil or cream (583)..... Free.
chestnuts (309).....1½ cts. per lb.
cocoa (582)..... Free.
coquita, palm, cr. (560 or 585 s. s., 8432)..... Free.
cultrop or calthrop (309 s. s., 8525).
1½ cts. per lb.
filberts and hazel, not shelled (307 *a*, s. s., 6494, 10,525)...3 cts. per lb.
shelled (307 *b*, s. s., 6494, 10,525).
6 cts. per lb.
for dyeing or tanning, crude + + (492)..... Free.
medicinal, not edible, cr. (560)...Free.
not cr. (24)..... 10
olive, ground (773 *b*, 11,199)..... 20

O

Per ct.

palm, and palm nut kernels (585–6.)
Free.
pea- or ground-nuts, shelled (308 *b*).
1½ cts. per lb.
unshelled (308 *a*).....1 ct. per lb.
walnuts, not shelled (307 *a*).
3 cts. per lb.
shelled (307 *b*).....6 cts. per lb.
wrought-iron or steel (176).
1⅜ cts. per lb.
same on or with bolts (158)
2¼ cts. per lb.
Nux vomica (658).....Free.

O

Oak bark, crude, for dyeing or tanning (492)..... Free.
not cr. (24)..... 10
Oakum (659)..... Free.
East India hemp not free as (s. s., 10,026).
hemp waste not (s. s., 9381).
Oar blocks, rough-hewn or sawed only (223)..... 20
Oars (230)..... 35
Oaths, abolishment of, on entries, etc. (848 s. s., 10,153).
administration of such as are required by law or regs. (s. s., 10,156).
Oatmeal (260).....1 ct. per lb.
Oats (259).....15 cts. per bushel.
cannot be entered as seeds (s. s., 6156).
coarsely ground or groats (260 s. s., 6680, 8509)..... 1 ct. per lb.
Oberteuffer *v.* Robertson decision, U. S. Supreme Court (s. s., 7387, 7408).
Object glasses, edges cut or ground, not finished (108)..... 60
same, for telescopes, etc. (108 Aug. 5, 1858, Boston, s. s., 10,793)..... 60
Obscene articles and publications. (See "Articles.")
how disposed of (s. s., 7655, 9039).
in passengers' baggage (s. s., 7854).
in same pkg. with other goods not obscene and without the knowledge of the importer (s. s., 7864).
importations, forfeiture of goods packed with them not remitted. s. s., 7616).

Per ct.

Ocher and ochery earths, + + dry (54 *a*, s. s., 7132).....¼ of 1 ct. per lb.
ground in oil (54 *b*)....1½ cts. per lb.
ground in oil and put up in tubes for artists' use (61 s. s., 5951, 10,869).. 25
known as "filling up," dtbl. under 54 *b* (s. s., 7132).. .....1½ cts. per lb.
Sardinian earth, dry (54 *a*, s. s., 9770). ¼ of 1 ct. per lb.
Odd Fellows' shields, plush and metal (215 s. s., 9160)..... 45
Odor cases, according to material.
stands, glass bottles incased in lr., gl. ch. val. (108 s. s., 9013) 60
others according to material.
Oenanthic ether, or oil of cognac (76 s. s., 10,211)..... 25
Official communication formulas (circular) (s. s., 9905).
correspondence, conduct of (s. s., 11,102).
documents, application for copies of (s. s., 8306).
Oil, artists', not varnish (s. s., 7320).
ashes, so-called (202 s. s., 10,060)..... 20
cake (660)..... .....Free.
no drawback on, when made from imported seed (285).
crushed (660 s. s., 6391, 6445).Free.
fish- (599 s. s., 6386)..... .....Free.
cloth, canvas or foundation, according to mat. ch. val.
drawback on, when made from imported burlaps (s. s., 11,174)
floor, stamped, painted, or printed, including linoleum, corticene, cork-carpets, figured or plain, and all other oil cloth (except silk) and waterproof cloth + +:
value *not* over 25 cts. per sq. yd. (369 *a*)..... 40
value over 25 cts. per sq. yd. (369 *b*)....15 cts. per sq. yd. and 30
not silk, fit for linings or sweat-bands of hats, and other pps. dtbl. under 369 (s. s., 6123).
silk, or silk ch. val. (414)..... 50
travelling rolls, cotton oil cloth ch. v. (355 s. s., 7332) 40
wool lined, as mfs. of wool + + under 392.

Per ct.

Oil-seeds, + + (285).
30 cts. per bushel of 56 lbs.
Oils, absinthe or wormwood (76)..... 25
alizerine assistant, contg. 50 per cent. or over of castor oil (36 *a*).
80 cts. per gal.
contg. less than 50 per cent. of castor oil (36 *b*).... .....40 cts. per gal.
all other (36 *c*)..... 30
all products or preparations known as alkalies, alkaloids, distilled, essential, expressed or rendered oils, and all combinations *of the foregoing* + + (76)..... 25
allspice (76)..... 25
almond (661).....Free.
distilled (661 s. s., 6545) .....Free.
amber (661).....Free.
ambergris, cr. or rectified (661)...Free.
amylic alcohol (42)..... 10
angelica (76 s. s., 8992)..... 25
aniline (661)..... .....Free.
animal, all + + (76)..... 25
anise or anise-seed (661).....Free.
anthoss (661)..... .....Free.
antique (76)..... 25
asphaltum (76)..... 25
aspic, or spike lavender (661) ...Free..
attar, ottar, or otto of roses (661 s. s., 9241)..... .....Free.
avenarius theer-oel (76 s. s., 9613)..... 25
"banks" or "straits," so-called, cr. as fish oil (46 s. s., 810).
8 cts. per gal.
bay leaves, ess. or bay rum essence or oil (76 s. s., 1268, 2644)..... 25
bay or laurel, fixed or expressed (76) .. 25
bears', hair oil (77)..... 50
benne, or sesamum seed (661).....Free.
benzine and benzole (76)..... 25
bergamot (661).....Free.
"birch tar," so-called, as dist. oil (76 s. s., 9634)..... 25
bituminous (76)..... 25
braunschied (75 *a*, s. s., 3528) 25
brown wool grease (316 *b*, s. s., 9693). ½ ct. per lb.
butyr cocoa. expressed (76 s. s., 9168). 25
cabbage or colza. (See below "colza.")
cade (76 s. s., 6882)..... 25

Per ct.

Oils, cajeput (661).....Free.
camphor (76 s. s., 9264)..... 25
Canadian, "East End Crude" (773 *a*, s. s., 6988)..... 10
"Northwestern Crude" (773 *a*, s. s., 6988)..... 10
"Oil Spring Crude" (773 *a*, s. s., 6988)..... 10
"Mixed Crude" (76 s. s., 6988)..... 25
"Fuel or Gas Oil" (76 s. s., 6988). 25
caraway (661).....Free.
caryophyl, or cloves (76) 25
cassia (661).....Free.
cassia, enfleuraged (76 s. s., 9241)..... 25
castor (37) ....80 cts. per gal.
celery, April 26, 1889, N. Y..... 25
cenne (76)..... 25
chamomile (661).....Free.
Chinese peanut (661)..... .....Free.
Ching's dugong (75 *a*, s. s., 8886)..... 25
cinnamon (661).....Free.
citron, as lemon (661 s. s., 8962). Free.
citronella, or lemon-grass (661 s. s., 770).....Free.
civet (661).....Free.
clove (76)..... 25
coal, cr. (773 *a*)..... 10
distilled (76)..... 25
coal-tar, also kn. as nitro-benzole, oil or essence of mirbane, and artfl. oil of almonds, made of benzole and nitric acid (76)..... 25
coal-tar products, such as naphtha, benzine, benzole, dead oil, and pitch (76)..... 25
cocoanut (661).....Free.
codfish, for tanners' use (46). 8 cts. per gal.
cod-liver, cr. or refined (38 s. s., 3611, 7141, 7310).....15 cts. per gal.
if prop. med. prep. (75 *a*). 25
cognac, or oenanthic ether (76 s. s., 10,211)..... 25
Coleman's concentrated mustard (75 *a*, s. s., 8487)..... 25
colza, or cabbage seed (76) 25

Per ct.

if com kn. as "rape seed oil" (43 s. s., 2604).....10 cts. per gal.
copaiba (75 *a*)..... 25
cotton seed (39 s. s., 8759, 10,740). 10 cts. per gal. of 7½ lbs.
croton (40).....30 cts. per lb.
cubebs (76)..... 25
cummin (76)..... 25
dead (76 s. s., 5825, 10,958, 11,133)... 25
de Gras, or brown wool grease (316 *b*, s. s., 9693).....½ ct. per lb.
distilled + + (76 s. s., 6545, 10,651). 25
birch-tar (76 s. s., 9634)..... 25
from shale (76 s. s., 7396)..... 25
dog fish, impt. by Indians.*
elder (76)..... 25
enfleuraged + + (76 s. s., 1600, 2543, 5968, 9241)..... 25
ergot (76)..... 25
"essence grasse" distilled (76 s. s., 8671)..... 25
"essence lavende grasse" and "essence lavende" as lavender (661 s. s., 8671).....Free.
essence of mustard and wintergreen (76 s. s., 9859)..... 25
sage (76 s. s., 9336)..... 25
essence terebinthine (743 s. s., 8671). Free.
essential, angelica (76 s. s., 8631, 8651, 8992) 25
essential, + + (76)..... 25
eucalyptus, essential (76 s. s., 8651)... 25
fat, of turpentine (76 s. s., 7374)..... 25
fennel (661).....Free.
"fir tree," so-called, but not that of commerce, being in bottles labelled as pr. prep. (75 *a* s. s., 9907)..... 25
fish, seal, herring, whale and other foreign fish oil + + (46). 8 cts per. gal.
(spermaceti, whale and other) of American fisheries (661).....Free.
flax or linseed, raw, boiled, or oxidized (41)..... 32 cts. per gal. of 7½ lbs.
fruit, or fruit ethers or essences (25 *c*). $2.50 per lb.

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* Under s. s., 8529, these impts. were held to be free, and that the words "proper goods and effects" in section 2512 of the act of 1883 (Pt. I., 836), "cannot be restricted," but in the present act the word "*proper*" is omitted and the word "*usual*" inserted instead.—EDITOR.

Per ct.

fusel, or amylic alcohol (42)..... 10
gaultheria, procumbens, or wintergreen oil, ess. (76)..... 25
geranium (76 s. s., 8631, 8651, 8992).. 25
grease and oils, such as are commonly used in soap making or wire drawing, or for stuffing or dressing leather and which are fit only for such uses + + (599).....Free.
ground bean or peanut, exp. (661)..Free.
Haarlem (75 *a*, s. s., 5888, 6921)..... 25
Haensel's patent ess. oil of bergamot, lemon, and orange (76 s. s., 5259)... 25
hair (77)..... 50
hartshorn (76)..... 25
hemp seed (43).....10 cts. per gal.
herring (46).....8 cts. per gal.
illuminating, and naphtha, benzine and benzole, ref. or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances, used for like pps. (76)..... 25
jasmine, or jasimine (661) .....Free.
enfleuraged (661 s. s., 8834)...Free.
juglandium (661).....Free.
juniper (661).....Free.
kerosene and residuum of (76).... 25
lanoline, as rendered oil (76 s. s., 8061, 11,215, 11,216)..... 25
laurel, fixed or exp. (76)..... 25
lavender (661).....Free.
lemon (661).....Free.
lemon-grass (661).....Free.
limes (661).....Free.
linseed. (See above "Flaxseed.")
linseed and poppy combined (41 s. s., 9803).....32 cts. per gal. of 7½ lbs.
macassar (76)..... 25
mace (661 s. s., 8651).....Free.
medicinal, proprietary, + + (75 *a*).... 25
melissa (76 s. s., 8631, 8651, 8992)..... 25
mineral, distilled from shale (76 s. s., 7396)..... 25
mint, ess. (76)..... 25
mirbane (76 s. s., 6045)..... 25
mustard (76 s. s., 8631, 8651, 8992)... 25
artfl. (76 s. s., 9859)..... 25
neatsfoot (76)..... 25
neroli, or orange flower (661 s. s., 9737).....Free.

Per ct.

nitro-benzole (76)..... 25
nut, or oil of nuts (661).....Free.
of nutmegs (76 s. s., 6252, 8651)..... 25
oleate of soda, as alizerine assistant, which see above.
olive. (See "Olive oil.")
orange (661 s. s., 9241).....Free.
orange flower (661).....Free.
origanum, red or white (661) .....Free.
ottar of roses. (See above "attar," etc.)
palm (661).....Free.
palma Christi, or ricini, castor oil (37).....80 cts. per gal.
parsley, ess. (76)..... 25
patchouly, ess. (76 s. s., 8651)..... 25
peat (76)..... 25
pepper, ess. (76)..... 25
peppermint (45).....80 cts. per lb.
repacking of, in w. h. when allowed (s. s., 8513).
perfumed by enfleurage process (77)... 50
petit-grain, or neroli petit-grain (661 s. s., 6420, 9737).....Free.
petroleum, cr., or rock oil (773 *a*)..... 10
refined (76)..... 25
pimento, ess. (76)..... 25
pine (76 s. s., 8992)..... 25
poppy seed, raw, boiled, or oxidized (41).....32 cts. per gal. of 7½ lbs.
proprietary, non-alc., medicinal (75 *a*). 25
rape seed (43).....10 cts. per gal.
dtbl. weight of gal 7½ lbs. (s. s., 9323).
rendered + + (76)..... 25
ricini, castor oil (37).....80 cts. per gal.
rhodium, ess. (76)..... 25
rock, cr. (773 *a*)..... 10
rose, so-called (76 s. s, 9241, 10,549).. 25
rosemary, or anthoss (661).....Free.
rue, ess. (76)..... 25
rum, or rum essence (76 s. s., 1268, 2644)..... 25
saffron, ess. (76).. 25
sage, ess. (76 s. s., 9336)..... 25
salad purposes, olive oil fit for (44). 35 cts. per gal.
santal, or santal wood (76 s. s., 8992, 9336)..... 25
sassafras (76)..... 25
savine, ess. (76 s. s., 9336)..... 25

Per ct.

Oils, seal and other fish + + (46).
8 cts. per gal.
sesame or sesamum seed or bean (661).
Free.
shale (76 s. s., 7396)..... 25
sod (599, s. s., 10,962, 11,236)...Free.
soluble or oleate of soda, as alizerine assistant, which see above.
spermaceti, of Am. fisheries (661).
Free.
spruce, ess. (76)..... 25
spurge, ess. (76)..... 25
straits, ess. (76)..... 25
sweet marjoram, ess. (76)..... 25
tansy, ess. (76)..... 25
thyme (661).....Free.
tobacco (76)..... 25
tuberose, ess. (76)..... 25
Turkey red, as alizerine assistant, which see above.
turpentine (743).....Free.
Venice (742).....Free.
fat (76 s. s., 7374)..... 25
valerian (661).....Free.
vanilla bean, ess. (76)..... 25
vegetable, ess. or expressed (76)..... 25
vetevert (76 s. s., 8992)..... 25
violets, ess. (76)..... 25
vitriol or sulphuric acid (5).
$\frac{1}{4}$ of 1 ct. per lb.
whale, of American fisheries (661).
Free.
whale, of foreign fisheries (46).
8 cts. per gal.
of wine, light and heavy, as ethers + + (25 *d*).....$1 per lb.
wintergreen (76 s. s., 9859)..... 25
wool grease (316 *b*, s. s., 8528, 9693).
$\frac{1}{2}$ ct. per lb.
wormwood (76)..... 25
Ylang-ylang (77)..... 50
Oilstones, as hones (608).....Free.
Ointments, med. (75 *a*)..... 25
cosmetic or toilet (77)..... 50
Old bells, broken, and bell metal broken and fit only for remf. (503).....Free.
Old brass for remf. (189)...$1\frac{1}{2}$ cts. per lb.
copper fit only for remf. (192).
1 ct. per lb.
family silver, dtbl. value (s. s., 10,629).
glass, gold, pewter, and britannia, parchment MSS., scrap iron, lead and leather, silver, stereotype plates, and zinc. (See those titles respectively.)
iron, shot, and shell (161 s. s., 6001).
$1\frac{2}{10}$ cts. per lb.
materials, left from repairs on machinery impt. under 785, dtbl. at same rates as if impt. as old mat. (s. s., 3761).
paper, cut from ledgers (422 s. s., 6224)..... 25
sheathing or yellow metal, fit only for remf. (189).....$1\frac{1}{2}$ cts. per lb.
silverware, imp. for remf. may be broken up in presence of customs officers and entered as bullion (522 s. s., 8619).....Free.
yellow metal taken from Am. steamer in a foreign port not free (s.s., 10,988).
zinc, worn out, fit only for remf. (214).
$1\frac{1}{4}$ cts. per lb.
Oleate of soda. (See "Oils.")
Olebanum gum, crude (560).....Free.
not cr. (24)..... 10
Oleographs, lithographic prints (420 *b*, s. s., 11,243)..... 35
Oleomargarine (266 and Pt. I., 1376, s. s., 7745).....6 cts. per lb.
and int. rev. tax.....15 cts. per lb.
Oleo-resins, med. (75 *a*)..... 25
Oliene (76 s. s., 6143)..... 25
Olive oil fit for salad pps. (44 s. s., 11,206).....35 cts. per gal.
for manufacturing or mechanical pps., unfit for eating, and + + (661 s. s., 759).....Free.
coverings of (s. s. 6471, 8263, 8905).
residuum, when dtbl. (s. s., 5840, 6275, 6675)
fit only for soap stock (599 s. s., 5064).....Free.
Olive seed kernels (773 *b*, s. s., 8524)..... 20
Olives, green or prepd. (662).....Free.
One hundred dollars, entry of goods valued at less than (s. s., 6283, 7122, 10,579).
entry barrels, bags, carboys, etc., when not exceeding (s. s., 7449).
invoices of goods of less value (s. s., 10,293).

Per ct.

re-impt. of Am. barrels, etc., valued at less than (s. s., 11,148).
Onion seed (286)..... 20
Onions (280).....40 cts. per bushel.
weight of bushel not over 57 lbs. (s. s., 11,221).
Onyx,* crude 557 or 651 (s. s., 4842, 5014).....Free.
mfs. of* (same as on mfs. of agate. See "Agate" and "Agates.")
Mexican, as marble (123 s. s., 9228). 65 cts. per cub. ft.
Opal glassware (108)..... 60
Opera glasses + + according to material of ch. v. (s. s., 11,241).
miniature for watch charms (452, 774 s. s., 9665)..... 50
(but see also s. s., 11,241, as to classification of jewelry under present law.)
Opiol globules, prop. med. (75 *a*, s. s., 6915)..... 25
Opium, aqueous extract of, for med. uses, and tincture of, as laudanum, and all other liquid preps. of opium + + (47)..... 40
"ashes," so-called, but contg. $6\frac{2}{10}$ per cent. of morphia, dtbl. as opium + + (48 s. s., 9413).....$12 per lb.
cannot be withdrawn from warehouse for mf., return, and expt. for benefit of drawback (s. s., 8607).

Per ct.

contg. less than 9 per cent. of morphia (48).....$12 per lb.
crude or unmfd., and not adulterated, contg. 9 per cent. or over of morphia (663).....Free.
But opium prep. for smoking and other preps. of opium deposited in bonded w. h. cannot be removed therefrom without payment of duties, and such duties not to be refunded (48).
crude, formula for sampling and analyzing (s. s., 9754, 9818).
no reduction for refuse matter in (s. s.. 7648).
denarcotized (48).....$12 per lb.
drawback on (s. s., 8607).
prepared for smoking (48)..$12 per lb.
stamping of imported (s. s., 10,304).
repacking in w. h. (s. s., 6753).
refuse, no reduction allowed for (s. s., 7648).
release of, prohibited (s. s., 7694).
stamps (s. s., 9263).
cancellation of (s. s., 7118).
testing by appraisers (s. s., 2660, 4176).
tincture of, as laudanum (47)..... 40
Optical instruments, rough cut or unwrought glass disks or plates for mf. of (591).....Free.
Orange bitters, ale. prep. (332 s. s., 9113). $2.50 per gal.

* Department ruling of April 29, 1881 (s. s., 4842), classified cr. onyx as an unenumerated unmfd. article at 10 per cent. duty. I am unable to reconcile (what seems to me to be) the conflicting decisions upon this article and the different manufactures thereof; or to classify the latter satisfactorily under the new statute.

Worcester defines onyx to be "a chalcedonic variety of quartz resembling agate, but having the colors, usually a light brown and opaque white, arranged in flat horizontal planes;" and quotes from *Brande*, "Any stone exhibiting layers of two or more colors, strongly contrasted, is called an onyx."

Webster defines it as "Chalcedony consisting of different shades of color, and used for making cameos, the figure being cut in one layer upon the next as a basis or ground," referring to "Onycha," which he defines as—"2. The *precious stone* called onyx."

Dana, as quoted by Webster, under "Chalcedony" says, "When chalcedony of different colors is arranged in strips or layers, it constitutes '*agate;*' and if the stripes *are all horizontal*, it is onyx."

It seems to me that as regards mfs. of onyx the same rules should apply as in the case of mfs. of *agate*.

Among the decisions under former laws as to mfs. of onyx are the following: "Onyx beads, strung on cords with common brass clasps," as beads (s. s., 7420). "Black onyx bracelets, strung on steel wires for bracelets," as jewelry (s. s., 8751). "Onyx columns, used as supports for statuary and tables," as "similitudes of mfs. of marble" (s. s., 9228). "Onyx articles fully mfd. finished and ready for use," as unenumerated mfs. at 20 per cent. (s. s., 8451). "Cameos cut and ready for use as settings," as precious stones not set (s. s., 9211). "Pieces of onyx stone polished on one side for exhibition in collections," as unenumerated mfs. (s. s., 9211).

Per ct.

Orange extract or infusion, alc. pfy. (8 *a*, s. s., 5005).....$2 per gal. and 50
flower water, med. prep. (75 *a*, s. s., 5945, 10,411)..... 25
juice of sour (631 s. s., 6589).....Free.
mineral (65 Feb. 27, 1890, N. Y.).
3½ cts. per lb.
peel, not preserved, candied or otherwise prepd. (664).....Free.
candied or preserved (305 s. s., 10,401).....2 cts. per lb.
Oranges, bitter, or "bitter fruit," as oranges under 301 (s. s. 9365).
lemons and limes, in pkgs. of the capacity following, to wit:
of not over 1¼ cubic feet (301 *a*).
13 cts. per pkg.
over 1¼ and not over 2½ cub. ft. (301 *b*).....25 cts. per pkg.
over 2½ and not over 5 cub. ft. (301 *c*).....50 cts. per pkg.
over 5 cub. ft. for every additional cub. ft. or fractional part thereof (301 *d*).....10 cts.
in bulk (301).....$1.50 per 1000.
on boxes or barrels contg. any of above in addition (301 *f*)..... 30
"Orchid album," not a periodical under 657 (s. s., 9118).
Orchids (666).....Free.
Orchil or orchil liquid (665).....Free.
extract of, for dyeing (26 *a*, 774 *a* s. s., 3898).....⅞ of 1 ct. per lb.
invoiced "rouge vigital in grains" (61 s. s., 10,082)..... 25
Ores, actinolite, ground. (See "Actinolite.")
antimony, crude sulphate of (485). Free.
chromic, or chromate of iron (132)..... 15
cobalt (539).....Free.
composed of lead, silver, and gold, lead ch. val. (199 s. s., 9992).
1½ cts. per lb.
copper, on fine copper therein (191 s. s., 6035, 8544, 8929).
½ ct. per lb.
found in silver, how quantity ascertained (s. s., 10,037).

Per ct.

corundum * (202 *a*)..... 20
emery (562).....Free.
gold and silver (667 s. s., 6858, 8967). Free.
containing also lead, cls. of (s. s., 8967).
iron, including manganiferous (133 *a*, s. s., 7074).....75 cts. per ton.
no deduction from weight allowed for moisture chemically or physically combined therewith (133 *e*, s. s., 7520, 8025).
iron, certain dtbl. as paint under 61 (s. s., 8613)..... 25
lead (199 s. s., 10,383)...1½ cts. per lb.
lead-silver, or argentiferous lead, were formerly cls. acc. to comp. of ch. val. (s. s., 9662).
but under the present law silver and other contg. lead, pay upon the lead contained therein according to sample and assay at the port of entry (199).....1½ cts. per lb.
manganese (643 s. s., 3931, 4114, 7273, 8429, 9954. See also note to "Manganese.").....Free.
magnetic sand, dtbl. as iron-ore (s. s., 7126).
Mexican, regs. as to importation of (s. s., 9492).
drawback on bags of imp. jute canvas, to be ret. filled with (s. s., 11,109).
nickel and nickel matte, contg. not over 2 per cent. of copper (667). Free.
but those cont. a larger percentage of copper must pay on the copper contained therein (667). ½ ct. per lb.
pyrites, contg. less than 2 per cent. of copper, and over 25 per cent. of sulphur (133 *c*, 727 s. s., 10,924). Free.
refining and smelting in bond, ores and metals must be kept separate and distinct, etc. (s. s., 10,835).
silver, crushed (522, 667 s. s., 6858). Free.

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* Corundum-ore, in s. s. 1374, was classified as a similitude of emery-ore. But the latter was *dutiable* then. Being *free* now, of course the decision is no longer applicable.—EDITOR.

Per ct.

and base metals, + + silver ch. val. (667 s. s., 7327, 7543)...Free.
silver-lead. (See s. s., 9662, 11,042, 11,049, 11,116, 11,159).
specimens of, for cabinets, or as objects of taste and science, and not for sale (712).....Free.
sulphur, as pyrites, or sulphuret of iron in its natural state. contg. not over 3½ per cent. of copper (133 *b*). 75 cts. per ton.
but all contg. over 2 per cent. of copper must pay in addition thereto, on the copper therein (133 *c*). ½ ct. per lb.
and all contg. over 25 per cent. of sulphur is free, excepting the duty on copper (if over 2 per cent.) as above stated (727).....Free.
Wolframite or Tungsten (202 *a*, s. s., 6976)..... 20
Organzine, silk (410)..... 30
Orguinette sheets (425 s. s., 5309)..... 25
Oriental rugs (399). 60 cts. per sq. yd. and 40
antiquities, when free as (s. s., 10,646).
Orleans, and extracts of (484).....Free.
Ormolu, articles of (215 s. s., 9953)..... 45
Ornamental flowers or feathers and parts of, of whatever mat. + + (443 *b*)... 50
feathers, including dressed and finished birds (443 *b*, s. s., 10,253, 10,762).... 50
Ornaments + + according to material.
Orpiment, sulphide of arsenic (489). Free.
Orris root, cr. (560).....Free.
not cr. (24)..... 10
pulverized as dentifrice (77)..... 50
Osier braids, plaits, flats and laces for hats, bonnets and hoods (518). Free.
or willow, prep. for basketmakers' use (459 *b*)..... 30
all mfs. of (459 *c*)..... 40
Osmium (668).....Free.
Osnaburgs, linen, as linen cloths under 371.
Ostrich feathers, rules for invoice weight (s. s., 3455).
Ottar, otto, or oil of roses (661 s. s., 9241).....Free.
Ounalaska, Alaska, port of delivery (s. s., 10,819).
Outside coverings. (See "Coverings.")

Per ct.

Outside garments. (See "Woolen cloaks," etc.)
Oval steel tubes for bicycles (215 s. s., 10,844)..... 45
Over-boots, woolen, for ladies and children's wear (397 s. s., 3023). 49½ cts. per lb. and 60
same, for men (396 s. s., 3023). 49½ cts. per lb. and 60
"Overflow" goods, storage charges for (s. s., 8402).
Oxalic acid (473).....Free.
Oxen, more than one year old (248 *a*). $10 per head.
Oxide, amyl of, so-called (25 *c*, s. s., 1129).....$2.50 per lb.
of bismuth, chem. compound (76)..... 25
of cobalt (20).....30 cts. per lb.
of iron. (See "Iron.")
of manganese (643).....Free.
plates mfd. of carbon and, for electrical pps. (773 *b*, s. s., 6302)..... 20
of nickel (203).....10 cts. per lb.
of strontia (725).....Free.
of tin (black), or cassiterite, until July 1, 1893 (736).....Free.
on and after July 1, 1893 (209). 4 cts. per lb.
but see proviso (209).
of uranium (746).....Free.
of zinc, dry (60 *a*).....1¼ cts. per lb.
ground in oil (60 *b*)....1¾ cts. per lb.
med. (75 *a*)..... 25
Ox shoes, wrought-iron or steel (176). 1 8/10 cts. per lb.
Oxygen gas (773 *a*, s. s., 10,159)..... 10
Oxymuriate, or chloride of lime (635). Free.
Oysters, raw or dried (703 s. s., 5902, 9645, 10,496).....Free.
salt used in curing, duty remitted under 322 *c* (s. s., 7847).
Ozokerite, fossil or mineral wax (751 s. s., 2703).....Free.

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Pacasmayo, consular certificates to invoices from, waived (s. s., 9626).
Packages, examined, delivery of (s. s., 7047).
or cans contg. free fish. (See "Cans.")

Per ct.

Packages, liquors, capacity of. (See "Liquors.")
marking and stamping of (777 and see regs. at end of Pt. III.).
wines in "magnums." (See ruling s. s., 8900.)
Packed packages, im. tr. of (s. s., 10,850).
certain mailed matter in addressed envelopes not held to be (s. s., 5852).
Packing, asbestos and C. (459 s. s., 3876) 25
box boards sawn in N. B. from Maine logs (786–7 s. s., 8000).....Free.
boxes of wood empty (228)..... 30
shooks for (228 s. s. 9177)..... 30
cases for eggs, of wood, etc. (228 s. s., 10,743)..... 30
charges (s. s., 7391, 10,555).
mat. paper, C., etc., C. ch. v. (355 s. s., 6367)..... 40
steam. (See "Kieselguhr.")
Packthread, flax or linen. (See "Linen yarn.")
all other according to material.
Pader, steel (215 s. s., 1061)..... 45
Padding liquor, as alizerine assistant. (See "Oils.")
military, jute, as mfs. of jute + + under 374 (s. s., 6537, 8328, 10,953).
Paddings, "calf hair," so-called. (See notes to 392).
flax or hemp, dtbl. under 371 (s. s., 1714).
wool. (See "Woolens.")
Paddy, feathers (443 *a*, s. s., 7436)..... 10
rice (261).....$\frac{3}{4}$ of 1 ct. per lb.
Pads, partly wool, or so-called "benzine rubbers," as mfs. of wool under 392 (s. s., 2987).
Painted china or e. w. (See "Earthenware.")..... 60
cottons, as cotton cloth.
glass windows (122 *a*)..... 45
or stained glass windows and window glass imp. for presentation to a national institution, or to any State or municipal corporation or incorporated religious society, college, or other public institution, dtbl. (122 *a*, 757)..... 45
(But see s. s., 10,306, 10,374, 10,377, 10,902 and 11,130).

Per ct.

photographs (465 s. s., 6145)..... 15
window glass (122 *a*)..... 45
Paintings, all + + in oil or water colors, frames dtbl. (465 s. s., 8703)..... 15
and statuary imported for exhibition, expressly and solely for the promotion and encouragement of science, art, or industry (and not for sale), by any association established in good faith and duly authorized under U. S. or State laws (subject to Treasury regulations, and bonds for exportation within six months) (758 *b. c.*).....Free.
These privileges not allowed to associations or corporations engaged in, or connected with business of a private or commercial character 759 *d*).
by American artists. (See "American.")
enamelled copper plates, ranking as works of art (465 s. s., 5143, 5236). 15
enamelled gold or other metal, for jewellers' use (773 *b*, s. s., 1775)..... 20
family portraits, when not entitled to entry as household effects (s. s., 7928).
fan decorated by American artist, dtbl. (s. s., 9037).
for "art associations," so-called, when not entitled to free entry under 758 (s. s., 10,027).
for exhibition, imported by individuals, dtbl. (s. s., 8552).
frames for, dtbl. according to mat. (s. s., 8006).
glass or glasses, ranking as works of art (465 s. s., 3142)..... 15
same, not ranking as works of art (106 T. R., p. 568 s. s., 4695) 60
household effects, of persons arriving from foreign countries, if used abroad for one year and not intended for sale (516 s. s., 5241, 7928).....Free.
imported by "Art Associations," for exhibition and sale, dtbl. (s. s., 7879).
impt. sent abroad for retouching, dtbl. on return (s. s., 9461).

Per ct

intended for sale, not free as household effects (s. s., 7143.)
ivory tablets, painting ch. feature (465 s. s., 5540)..... 15
mosaic windows (122 *a*, s. s., 10,903).. 45
of American artists, decorated earthenware, not free as (s. s., 7580).
of frn. artists, for private exhibition, not free (s. s., 7316).
on china plaques (100 *a*, s. s., 4103)... 60
leather (465 s. s., 3037)..... 15
window glass (122 s. s., 10,306, 10,374, 10,377)..... 45
wool and wstd. panels or screens, as mfs. of W. and wstd. (392 s. s., 6947).
owned by art societies, free (s. s., 8833).
paper, silk, etc., for fans, screens, etc., dtbl. acc. to mat. (s. s., 3807).
pastel portraits, dtbl. as (465, 774 s. s., 9580)..... 15
photographic backgrounds not cl. as (s. s., 9531).
pictures of landscapes, with raised figures in paper, painted, and having portions of stuffed birds attached (465, 774 s. s., 7981)..... 15
porcelain, classification of, under former laws (s. s., 4814).
portraits on flat porcelain plaques by Am. artist (757 s. s., 10,012)..Free.
silk, ranking as works of art, of which the painting is item of ch. cost (465, s. s., 5475)..... 15
specially impt. (See "Schools," "Societies," and "Art, works of.")
theatrical scenery (465 s. s., 9161)..... 15
Paints and colors. (See "Colors.")
Palette knives. (See "Knives.")
Palings, rough (225 s. s., 2045, 7378)..... 10
planed and finished (230)..... 35
Palladium (669).....Free.
Palm-kernel stearine, soap stock (599 s. s., 5091, 6175).....Free.

Per ct.

Palm-leaf braids, etc. (See "Hat materials.")
crude or unmfd. (564 s. s., 6059). Free.
fans, common * (564 s. s., 1497). Free.
with artfl. handles, according to mat. of ch. v.
mfs. of or of which it is ch. val. (460)..... 30
nuts "coquitas" (585 s. s. 8432). Free.
nut kernels (586).....Free.
oil (661).....Free.
pitch (773 *b*, s. s., 6286), ... 20
wood, split sticks of, unfit for mfg. canes or umbrellas (220 *b*, s. s., 6419)..... 20
Palms (666).....Free.
Pamphlets, bound or unbound (423 s. s., 7678)..... 25
for religious societies for distribution not free (s. s., 7678).
if periodicals † (657 s. s., 6818)...Free.
if recd. in the mails, under the provisions of postal treaties or conventions (826 and Pt. I., 855, 1305 s. s., 4465).....Free.
printed exclusively in languages other than English (513 *a*).....Free.
from Canada by mail (s. s., 4465). Free.
Pancreatic emulsion (75 *a*, s. s., 3828)... 25
Panel saws, as saws + + (183 *e*)..... 40
Panels, moulded of a pulp of wood, sawdust and glue to imitate wood carvings (230, 774 s. s., 7431)..... 35
Panorama, not a tool of trade (s. s., 5908).
Panoramic views, as "paintings" (465 Tr. Regs., p. 579) 15
Papaw juice, prop. med. prep. (75 *a*, s. s., 9105)..... 25
Papelon, as melado. (See "Sugars.")
Paper, albumenized or sensitized (419 *b*, s. s., 5302)..... 35

* Includes only those "made from the leaf of the palm-tree, the natural stem of the leaf being the handle of the fan, and the leaf being simply bound to prevent cracking and breaking" (s. s., 679, 1497).

† The term "periodicals," as used in the Tariff Act, "to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly" (657).

	Per ct.
Paper albums, autograph, photograph, and scrap (420)	35
all + + (422)	25
and cotton imitation cane seatings (355 s. s., 10,862)	40
asbestos, as mfs. of asbestos (459 *a*, s. s., 3438, 3756, 6975)	25
bags, as mfs. of (425 s. s., 6282)	25
band-cards, printed with lines only for music (423 s. s., 4991)	25
bands for envelopes, printed, gold embossed (423 s. s., 7258, 9181)	25
blank labels of, other than lithographed (425)	25
blotting (422 s. s., 9371)	25
boards, called card middle board (422 s. s., 6632)	25
books, including blank (423)	25
borders, printed in colors (423 s. s., 9181)	25
bowl (422 s. s., 6162)	25
box, similitude of screen paper (422 s. s., 5485)	25
boxes, of plain paper (425)	25
of surface-coated paper (420 *a*)	35
bristol board. (See "Bristol boards.")	
calendars (423 s. s., 7432)	25
card-boards (420 *a*, s. s., 6632)	35
cards for mounting photographs, unprinted (425 *a*, s. s., 6588)	25
same, contg. printed matter (423 s. s., 6588)	25
made of silk and paper (414 s. s., 7432)	50
cigarette, all forms (468 *a*, s. s., 6189, 6223, 6334, 7102, 7228, 8007, 10,905)	70
clippings, as paper stock, which see below (670)	Free.
coated with gelatine, etc., for photographers' use (420 *a*, s. s., 9087)	35
copying, commercially so known (419 *a*, s. s., 6083)	8 cts. per lb. and 15
"cossacks," so-called, used at balls, etc. (425 s. s., 9433)	25
costumes for dolls (436 s. s., 7450)	35
cotton lace and paper, mfs. of (373 *a*, s. s., 6673)	60
"cover paper," so-called, intended and principally used for printing (418 s. s., 9347)	20
crimped (422 s. s., 10,888)	25
designs for decorative pps. (425 s. s., 7167)	25
domestic, exported to Germany for the purpose of printing photo-lithographs thereon denied (s. s., 10,970).	
drawing (422)	25
dried pulp, for making. (See "Pulp.")	
easel racks (423 s. s., 7432)	25
emery (425 s. s., 6980)	25
enamelled (420 *a*)	35
engravings on, not lithographs whether works of art or merely designed for other mfs. (423 s, s., 3941, 4221, 4432)	25
envelopes (421)	25 cts. per 1000.
C. cloth lined, C. ch. v. (355 s. s., 8291)	40
etchings (423)	25
ferro-prussiate, photographic (419 *b*, s. s., 8803, 9501)	35
filtering (419 *a*, 7323, 8158).	8 cts. per lb. and 15
filters (425 s. s., 6463, 8158)	25
fireboard (422)	25
fish, toys (436 s. s., 289)	35
folding figures (422 s. s., 8984)	25
pictures, in part lithographic (420 *c*, s. s., 9909)	35
foolscap (422)	25
for bookmakers' and bookbinders' use, if surface-coated (420 *a*, s. s., 10,643, 10,648)	35
same, if not surface-coated (422 *Ibid.*)	25
frames of brass and (215 s. s., 8383)	45
fulminating caps, filled (439 s. s., 2342)	30
gelatinized (419 s. s., 9976)	35
gilt or gold, and same com. kn. as "plain gilt paper" (420 s. s., 8940).	35
goldbeaters', called "quetsch papier" (425 s. s., 3508, 7979)	25
gold embossed, im. leather, for hangings (422 s. s., 7427)	25
gummed, for labels, etc. (420 s. s., 9371, 10,644)	35
hangings (422 s. s., 7427, 9624)	25
hangings of flax and paper, so-called Tyne castle canvas, F. ch. v. (371 s. s., 9624)	50

	Per ct.
size for (773 *b*, s. s., 6242)	20
ice cases (425 s. s., 10,888)	25
Japanese, bags of (425 s. s., 10,887)	25
imitation leather or leatherettes (420 s. s., 6546)	35
lanterns (425 s. s., 7415, 11,229)	25
napkins of, printed (423 s. s., 9050).	25
labels, blank (425)	25
printed or engraved, other than lithographic (423)	25
lace (425 s. s., 6677)	25
lamp shades, metal and paper (215 s. s., 8029)	45
lap-tablets or portfolios, with receptacles for inkstand, etc., (425 s. s., 10,104)	25
letter (422)	25
letter-press copying (419 *a*, s. s., 8879). 8 cts. per lb. and	15
leather, surface imitation (420 s. s., 6546, 7008)	35
leaves, ornamental, as artfl. flowers (443 *b*, s. s., 7225, 8577, 10,794)	50
lithographic, pictures on, not illustrations as parts of periodicals, newspapers, or printed books, and accompanying them (420 *b*)	35
sized and glued for printing (418 s. s., 5015)	20
mfs. of, or of which it is comp. ch. val. + + (425)	25
surface-coated papers (420 *a*)	35
maps (423)	25
marble or marbleized (320 *a* s. s., 6677, 8294, 10,643)	35
masks of paper or pulp (463)	35
mats, printed (423 s. s., 10,729)	25
music, printed with or without lines (423 s. s., 3503, 4991)	25
napkins (423 or 425 s. s., 9050, 9561, 10,729)	25
if lithographic (420 *c*)	35
old, cut from ledgers, etc. (422 s. s., 6224)	25
fit only for making paper (670).	Free.
painted landscapes with raised figures on, and stuffed birds attached (465, 774 *a*, s. s., 7981)	15
panels, printed (423 s. s., 10,729)	25
"parchment or parchmentized" (422 s. s., 9219)	25
pasteboard, other than card (422)	25
pastel, as drawing paper (422 s.s., 9921)	25
patterns, engraved or printed, other than lithographed (423)	25
photographic (419 *b*, s. s., 5302, 8758, 9087)	35
ferro-prussiate (419 *b*, s. s., 8903)	35
sensitized or albumenized (419 *b*, s. s., 8169)	35
rolled and not sensitized (422 s. s., 8169)	25
photographs (423, 774 *a*, s. s., 3211)	25
pictures on, changeable (425 s. s., 6098)	25
printed or engraved, other than lithographic (423 s. s., 3941)	25
what dtbl. as printed matter. (See s. s., 4719).	
plain, embossed in relief, as mf. of paper (425 s. s., 8680)	25
red pasteboard cards or strips, impt. by Chinese for use as playing cards (424 s. s., 8617), 50 cts. per pack.	
plate (422 s. s., 1549)	25
playing cards (424)	50 cts. per pack.
printed matter + + (423)	25
sheets of, not admitted as samples (s. s., 6132).	
printing, so-called, but glazed or highly colored on one side and used by boxmakers (420 *a*, s. s., 10,472)	35
Dutch hand-made (418 s. s., 8858)	20
suitable only for books and newspapers, if *sized or glued* (418)	20
same, unsized (417)	15
pulp. (See "Pulp.")	
toy owls made of (436 s. s., 10,906)	35
razor cases (425 s. s., 7162)	25
reliefs, embossed (425 s. s., 8680)	25
roll, not sensitized (422 s. s., 8169)	25
roofing, so-called, but really roofing felt (773 *b*, s. s., 9503)	20
sausage skins, artfl. (425 s. s., 9377)	25
scrap books or albums (420 *d*, s.s., 7103)	35
screen (422)	25
shavings, as paper stock (670).	Free.
sheathing (416 s. s., 10,155, 10,521)	10
so-called, in sheets and glazed and ready to be used for wrapping (420 *a*, s. s., 8859)	35

Per ct.

Paper, sheets of, pasted together and pressed in moulds into decorated forms (425 s. s., 7167)..... 25
shoe buttons of, or of pulp, val. not over 3 cts. per gross (431).
1 ct. per gross.
silk and paper, mfs. of, S. ch. v. (414 s. s., 6673)..... 50
silver (419 *a*).....8 cts. per lb. and 15
sized printing defined (s. s., 4455).
slipper patterns, engraved and printed in colors, as printed matter (423 s. s., 339)..... 25
stamped or moulded pictures with met. frames, met. ch. v. (215 s. s., 6597)... 45
stereotype (422 s. s., 7077)..... 25
stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags, gunny cloths, and poplar and other woods fit only to be converted into paper (670 s. s., 6525, 9631).....Free.
crushed asbestos not (s. s., 9183).
straw not free as, but dtbl. under 289 (s. s., 11,018)..... 30
surface-coated and mfs. of (420 *a* s. s., 11,195)..... 35
tissue papers, white or colored, made up in copying books, reams or other form (419 *a*, s. s., 7004, 9561).
8 cts. per lb. and 15
toys of + + (436)..... 35
tracing (420 *a*, s. s., 8810, 11,195)..... 35
umbrellas and sunshades (470 *b*, s. s., 4205)..... 45
wadding, not gun wads (425)..... 25
waste, for making (670).....Free.
waste paper baskets of (425 s. s., 8364). 25
waterproofed (420 *a* s. s., 7112)..... 35
weights, according to material.
woods, for making (670).....Free.
waxed or paraffined (220 *a*)..... 35
writing (422)..... 25
Papers, illustrated. (See "Periodicals.")
"Papian Finkler" (75 *a*, s. s., 7811)..... 25
Papier fruneau (75 *a*, s. s., 7486)..... 25
Papier maché, all mfs. + + (461 s. s., 1425, 5016)..... 35

Per ct.

boot studs. (See "Boot studs.")
decorative material, in part of, according to material of ch. v. (s. s., 7958).
"scholars' companions" (461 s. s., 9164)..... 35
spectacle cases (461 s. s., 8997)..... 35
toys (436)..... 35
violin cases (461 s. s., 10,321)..... 35
Papier maché, so-called, but composed of paper and mineral substances, according to comp. mat. ch. v. (s. s., 5016).
Papyrine, or parchment paper. (See "Paper," and s. s., 9219.)
Paraffine (671).....Free.
Paragon steel wire, so-called (215 s. s., 7877)..... 45
Paraguay tea (773 *b*, s. s., 3909)..... 20
Parasols, covered with silk or alpaca (470 *a*)..... 55
all others (470 *b*)..... 45
ribs, stretchers, and frames, or parts of, according to mat.
sticks for, if plain, finished or unfinished (471 *a*)..... 35
if carved (471 *b*)..... 50
Parcels post, collection of duties on mdse. arriving by, from Barbadoes and Bahamas (s. s., 8641).
from Canada. (See "Mails.")
from Costa Rica (s. s., 10,009).
from Hawaii (s. s., 9270).
from Leeward Islands (s. s., 9368).
from Mexico (s. s., 8977)
Parchment and vellum (s. s., 1654, 3515, 8947, 9918).....Free.
drum-heads not cls. as, but dtbl. under 456 *b* (s. s., 9918)..... 20
rolls and covers of, free as regalia (692 s. s., 6855).....Free.
scroll in ivory case, im. of "antiquity" (462 s. s., 3515)..... 40
vegetable, so-called (422 s. s., 9219)... 25
Parian dolls and doll heads (436)..... 35
toy marbles (436)..... 35
toys, all other than dolls, doll-heads, and marbles + + decorated (100 *a*) 60
same, plain white (100 *b*)..... 55
ware. (See "Earthenware.")
Paris green (61 *a*)..... 25
plaster of, calcined (97).$1.75 per ton.

Per ct.

ground..... .....$1.00 per ton.
unground (680).....Free.
Paris white. (See "Colors.")
Parisienne, silk veil goods (414)..... 50
Parlor balls, soft hollow of rubber for children (460 s. s., 7431) 30
Parsley seeds (286 s. s., 1757) 20
Parsnip seeds (286 s. s., 6164)..... 20
Parties not entitled to notice of decisions of department (s. s., 7469).
Passengers' baggage and effects for im. tr. Amendment of regs. (s. s., 6881, 8109).
articles of small value, remission of duties not exceeding $2 (s. s., 7288).
cigars in, on frontier (s. s., 9119).
transportation of (s. s., 6645, 6943).
may be detained by force for examination under immigration and alien contract labor act (s. s., 10,084).
Paste, almond, cosmetic (77)..... ... 50
anchovy, bloater and shrimp, as sauces (287 s. s., 7388, 9696)..... 45
aniline or pulp, if not dyes (19 or 773 *b*)..... 20
so-called, but really colors (18 s. s., 2810)..... 35
board, made directly from the pulp (422 s. s., 6463) 25
Brazil (517).. ....Free.
compositions of, not over 1 inch in size, not set (454 *c*)..... 10
same, set as jewelry (452)..... 50
set in metal ornaments, if jewelry (452 s. s., 8155)..... 50
fast-blue (18 s. s., 10,566)..... . 35
fish (287 s. s., 10,545)..... 45
glue, or albumen substitute (773 *b*, s. s., 9198)..... 20
mfs. of, do not embrace glass bead gimps (108 s. s., 11,190)..... 60
or of which it is ch. val. + + (459). 25
Pastel, or woad, crude, for dyeing (492). Free.
paper. (See "Paper.")
portraits, as paintings (465 s. s., 9580). 15
Pastels or colored crayons (61 *a*) 25
Pastes, medicinal (75 *a*)..... 25
oxydizing (76 s. s., 1863)..... 25
toilet + + (77)..... 50

P

Per ct.

tomato, as prepared veg. (287)..... 45
tooth (77)..... 50
Pasteur Chamberland filters (101 *b*, s. s., 9670)..... 55
Pastilles, Ems, (75 *a*, s. s., 7787)..... 25
fumigating (773 *b*, s. s., 6114). 20
maple, drawback on, made from impt. sugar cane (s. s., 10,984).
Soden mineral water (75 *a*, s. s., 9235). 25
Patent alum (9).....$\frac{6}{10}$ of 1 ct. per lb.
barley (254).....2 cts. per lb.
floor-cloth, as other floor oil-cloth, under 369.
fuel, of coal tar, pitch and culm (19 or 773 *a*, s. s., 7650)..... 20
leather (465 *a*)..... 20
medicines and preps., alcoholic (74). 50 cts. per lb.
same, non-alcoholic (75 *a*) 25
size (773 *b*)..... 20
tartar (90)..... .....6 cts per lb.
yellow (61 *a*)..... 25
Patents, royalty on, not part of dtbl. val. (s. s., 5759, but see also s. s., 7626).
Pattern cards having no com. val. (s. s., 4828).....Free.
same, if of com. val. are dtbl. (s. s., 2383, 2600, 3960).
Patterns, for machinery, that cannot be fitted for other uses (652 s. s., 7479, 7628)..... .....Free.
or designs for ladies' garments, of paper muslin (355 s. s., 4071)..... 40
paper, engraved or printed, other than lithographic prints (423 s. s., 4230). 25
slipper, cotton emb. with wstd. as mfs. of wool under 392 (s. s., 1942, 2134).
Pavement blocks, wood (223 s. s., 343).. 20
Paving stones, unmfd. and undressed + + (773 *a*, s. s., 5877).. 10
hewn or dressed (773 *b*)..... 20
granite or sandstone unmfd. (127 s. s., 6785)..... .....11 cts. per cub. ft.
same, hewn or dressed (128).... 40
tiles, decorated (94 *b*, s. s., 6519)..... 45
not decorated, enamelled, glazed, ornamented, painted or vitrified (94 *a*)..... 25
glazed earthenware not (s. s., 10,349, 10,755).
marble (124)..... .$1.10 per cub. ft.

P

Per ct.

Paving tiles, marble mosaic as mfs. of marble (125 s. s., 10,497, 11,035). 50
small plain clay cubes for paving vestibules (94 *a*, s. s., 9471)..... 25
Payments of judgments, regs. as to (s. s., 10,294).
Peach pits, as shelled almonds (306 *b*, s. s., 9196).....7½ cts. per lb.
Peanut oil (661).....Free.
Peanuts, or ground beans, shelled (308 *b*). 1½ cts. per lb.
unshelled (308 *a*, s. s., 1807, 3240). 1 ct. per lb.
boiled in shell in brine (308 *a*, s. s., 3240).....1 ct. per lb.
Pearlash or crude carbonate of potash (685 s. s., 420, and May 10, 1866, Boston).....Free.
Pearled barley (254).....2 cts. per lb.
Pearl buttons. (See "Buttons.")
knife handles. (See "Knife blades," and note to.)
mother-of-, not sawed, polished, cut or otherwise mfd. (673 s. s., 7440). Free.
mfs. of + + (462)..... 40
opera glasses, met. ch. v. (215 s. s., 10,519, 10,543)..... 45
Pearls and pearl shells, the product of American fishery (661) .....Free.
not set (453)..... 10
set as jewelry (452)..... 50
paste or glass imitation of, not set (454 *c*)..... 10
set as jewelry (452)..... 50
Pease, dried (281 *b*, s. s., 10,469), 20 cts. per bush.
green, in bulk or in barrels, sacks or similar pkgs. (281 *a*). 40 cts. pr. bush. of 60 lbs.
in cartons, papers, or other small pkgs. (281 *d*).....1 ct. per lb.
prepared or preserved in tins, jars, bottles or otherwise (271)..... 40
split (281 *c*)...50 cts. per bush. of 60 lbs.
sweet, edible, green in the pod (288 s. s., 6948, 7138, 7914, 8445) 25

P

Per ct.

Peat (773 *a*, s. s., 1978, 8735)..... 10
moss (653 s. s., 9349).....Free.
Pebble, Brazilian, unwrought or unmfd. (519)..... .....Free.
lenses, wholly or ptly. mfd. (122 *c*, s. s., 6231)..... 45
Pedestals, for statues, if not statuary, according to material* (s. s., 9658, 11,038).
for statues, vases, etc., metal (215 s. s., 8762)..... 45
if statuary (465 s. s., 693, 944, 2264).. 15
Peel, orange and lemon, not preserved, candied or otherwise prep. (664). Free.
same, preserved or candied (305). 2 cts. per lb.
pomegranate (773 *a*)..... 10
Pekin velours, C. and ramie, dtbl. as velvets of veg. fiber under 350 (s. s., 7798).
Pelitory root, cr. (560) .....Free.
not cr. (24)..... 10
Pelisses, agreaux de China, fur (461 s. s., 7451)..... 35
Pellisier canvas, jute, dtbl. under 374 (s. s., 6537).
Peltries, etc., brought into U. S. by Indians. (See "Indian peltries.") (674).....Free.
Pelts, as hides, raw (605).....Free.
Pembina, Dak., entry of goods at (s. s., 9587).
Penalties for undervaluation (s. s., 3371, 8304).
importer liable for (s. s., 3435).
none imposed on impts. subject only to specific duty (s. s., 3519).
notice of, by importer after entry, of omissions of dtbl. charges, does not release from (s. s., 3788).
not imposed if appraisement irregular (s. s., 3685).
Penalty, addtl. duty under sec. 2900 R. S., not a penalty (s. s., 7308, 9427).
Penal or additional duty for undervaluation. (See "Duty.")

* In s. s., 9658, the Department decided that pedestals imported with the statues for which they are intended, "unless the appraiser's return shall show that they possess artistic merit and are in fact statuary within the definition of the Tariff Act, should be classified separately and subjected to the rate of duty appropriate to the materials of which they may be composed."

Per ct.

Pencil cases, gold, silver, or other metal (215)..... 45
leads, not in wood (467)..... 10
Pencils, crayons, so-called, wood filled with chalk (466 s. s., 4265).
50 cts. per gross and 30
diamond pointed, for drawing on glass (215)..... 45
hair, in quills (427 s. s., 3794)..... 40
ink extractors not cls. as (s. s., 10,791).
lead, or other mat. in wood (466).
50 cts. per gross and 30
slate (466 s. s., 1662)..4 cts. per gross.
slender pieces of slate for mf. of (130 s. s., 11,228)..... 30
Penelopes. (See "Cotton canvas.")
Penholders, and tips and other parts of (205 s. s., 8953)..... 30
combination, with stamp attachment (205 s. s., 9701)..... 30
Penitentiaries, anthropometric instruments for, dtbl. (s. s., 8465).
Penknives. (See "Knives.")
Pen-quills, prep. or not, but not made up into complete articles (689). Free.
Pens, gold (205)..... 30
metal, except gold (20 s. s., 6835).
12 cts. per gross.
quill (773 *b*, s. s., 10,394)..... 20
regulations for marking under 777 (s. s., 10,714. Also Regs. at the end of Pt. III.)
Penwipers acc. to material.
Peoria, Ill., port of delivery (s. s., 10,317).
Pepper, black or white, unground (719 s. s., 7253).....Free.
broken berries, hulls and dust of, unground (719 s. s., 7640).....Free.
cayenne, unground (326 *b*).
2½ cts. per lb.
ground (326 *a*).....4 cts. per lb.
ground + + (326 *a*, s. s., 7640).
4 cts. per lb.
pods, red or Mexican, dried or ptly. dried (326 *b*, s. s., 5780).
2½ cts. per lb.
red, as cayenne (326 *b*, s. s., 10,868).
2½ cts. per lb.
Peppermint, crude (560).....Free.
oil of (45).....80 cts. per lb.

Per ct.

oil of, repacking in w. h. (s. s., 8615).
"Peppers" and "salts," decorated china with met. attachments (100 *a*, s. s., 9735)..... 60
Peppers, pickled (287)..... 45
Pepsin, med. prep. (75 *a*, s. s., 6837, 7263)..... 25
Pepto fer. prop. med. pr. (75 *a*, s. s., 9763)..... 25
Peptones, meat (313 *a*, s. s., 7057).
35 cts. per lb.
Percussion caps (442 s. s., 2150)..... 40
for cartridges. (See "Cartridges.")
for rule as to w. h. of. (See 9564.)
Performing horses not free under 483 *a* (s. s., 10,814).
Perfumery, alcoholic, including cologne water and other toilet waters (8 *a*, s. s., 5005, 6565, 7369, 8742, 9712).
$2 per gal. and 50
alcoholic in tin cans or bulk (8 *a*, s. s., 6565).....$2 per gal. and 50
bottles, duty same as if empty (111 s. s., 6002).
floral extracts (8 *b*, s. s., 8742, 9712).
$2 per gal. and 25
includes commercially only finished products ready for use as such (s. s., 9712).
Periodicals. (See s. s., 6288, 6818, 8095, 8165, 9259, 9275, 9811, itemized below.)
an index published every ten years not free as (s. s., 9259).
annual pubs. not free as (s. s., 8747).
do not cease to be periodicals by mere delay in transmission after publication, so long as the publication still lives (s. s., 6818).
bound volumes of dtbl. under 423 s. s., 7283, 10,881)..... 25
certain subscription works held to be dtbl. as printed matter (423 s. s., 9811)..... 25
collection of German quarterly chem. journals issued from 1862 to 1883, not free as (s. s., 6701).
Christmas supplements, free as (s. s., 9131).
colored prints for use in parts of, not free as (s. s., 8095).

Per ct.

Periodicals, definition of (s.s., 6440, 6701).
embracing only unbound or paper covered publications, contg. current literature of the day and issued regularly at stated periods, as weekly, monthly or quarterly (657).....Free.
"Figaro Salon" not free as (s. s., 7633, 9107).
free entry of certain, when allowed (s. s., 7421, 9275).
imp. flat in sheets, without folding or binding but with printed titles on first page (657 s. s., 9275).....Free.
in serial numbers and stiff covers not free (s. s., 7283).
"Lindenia" and "Orchid Album" not free as (s. s., 9118).
monthly issues of a year, bound together not free as (s. s., 6440).
monthly issues of law reports, bound together not free as (s. s., 6288).
monthly publications bound with stiff covers dtbl. (s. s., 6365).
musical, sheet music may be part of (s. s., 8205).
novels complete, but imported together in separate unbound parts, not free as (s. s., 7421).
publications without covers or identity, dtbl. as printed matter (423, s. s., 8165)..... 25
two or more numbers bound together dtbl. (423 s. s., 6288)..... 25
when back numbers may be entered free under 657 (s. s., 6818).
Perishable goods, entry for transportation in bond refused (s. s., 7329).
potatoes cannot be entered for w. h. and transportation (s. s., 8443).
Permanganate of potassa (76, s. s., 1545)..... 25
Permits for withdrawal of distilled spirits, discontinued (s. s., 10,311).
special for unlading tropical fruits (s. s., 8418).
Perry, as fruit juice under 339.
Persian berries, extract of (26, s. s., 3898, 5529).....$\frac{7}{8}$ of 1 ct. per lb.
Persian berry carmine (773 *b*, s. s., 5865)..... 20

Per ct.

Persis, extract of archil or cudbear (26 *a*). $\frac{7}{8}$ of 1 ct. per lb.
Personal effects. (See "Effects.")
Peruvian bark, crude (499).....Free.
not crude (24 s. s., 9465)..... 10
Pessaries, hard-rubber (461)..... 35
Pestles, mortar, according to mat.
Petitgrain, oil of (661 s. s., 6420, 9737). Free.
"Petrifactions," so-called, consisting of figures, baskets, watchstands, and other articles mfd. of metal, natural branches, leaves, etc., covered with a calcareous deposit (215 s. s., 7043). 45
Petroleum and coal tar products (76 s. s., 6592, 6988)..... 25
barrels, Am. (See "American.")
Pewter, all mfs. articles, or wares wholly or ptly. of, and whether wholly or ptly. mfd. + + (215)..... 45
as metal, unwrought (202 *a*)..... 20
old, and fit only for remf. (676)..Free.
Phenacetin, chem. compound (76 s. s., 9276)..... 25
Phenyl acid or dead oil (76 s. s., 5825)... 25
Philosophical and scientific apparatus brought (under regs. and bond) by professional artists, lecturers, or scientists arriving from abroad for use temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the U. S., and *not for sale* (758 *a*).....Free.
Philosophical and scientific apparatus, instruments, and preparations specially imported in good faith for the use of any society or institution incorporated or established for
educational,
literary,
philosophical,
religious or
scientific purposes, or for
the encouragement of the
fine arts and
not intended for sale (677).....Free.
The *same* when not brought or specially imported as above set forth under paragraphs 677 and 758, and + + are dtbl. according to the ma-

	Per ct.
terials of which they are respectively composed.*	
Phonograph cylinders, wax, by mail, cl. as ordinary mail matter (s. s., 10,105)	Free.
Phosphate acid or super-phosphate of lime, for fertilizing (600 s. s., 7764).	Free.
rock (678 s. s., 4113)	Free.
Phosphates, crude or native (678)	Free.
de Chaux, alc. med. prep. (74 s. s., 6500)	50 cts. per lb.
lime (76)	25
medicinal preparations (75 *a*)	25
soda (76)	25

P

	Per ct.
Phosphoric acid (473)	Free.
Phosphorus (68)	20 cts. per lb.
Phosphozone, pr. med. prep. (75 *a*, s. s., 5513, 8557)	25
Phosphuret of lime (76)	25
Photograph albums. wholly or ptly. mfd. (420 *d*)	35
mounts, lithographed (420 *c*, s. s., 10,786, 10,942)	35
Photographers silver waste (472 s. s., 6058)	10
Photographic apparatus of travelling architect (686 s. s., 6977)	Free.
backgrounds not paintings (s. s., 9531).	
baths and dippers, glass (108 Feb. 23, 1861, N. Y.)	60

* Philosophical and scientific apparatus, instruments and preparations are not specifically provided for, *as such*, under the present law; excepting when specially exempted from duty under the provisions of paragraphs 677 and 758; and, when + + are dtbl. (like other unenumerated importations) according to the materials of which they are respectively composed. The question, therefore, as to whether any given article comes within this definition or description or not, *has no bearing whatever upon its classification for duty*, if it is not specifically provided for in the paragraphs above mentioned.

For the elucidation of questions arising under the provisions of the said paragraphs, the citation of the following decisions may be useful, viz.:

Decision s. s., 6811, held that the terms "*scientific*" and '*philosophical*" have the same meaning; and that among the articles classifiable as philosophical apparatus, etc., are "mercury air-pumps," "differential thermometers with transparent glass scales." Also such articles as are of use only in connection with the study of physics and the demonstration of physical phenomena. The following articles have also been held to be phil. apparatus. "Certain chemical bottles for schools" (s. s., 6939). "A lapidary's machine for a college" (s. s., 8718). "Microscopic cover glasses for schools" (s. s., 9736). "Certain thermometers fitted for use as standards in philosophical research and instruction impt. for colleges" (s. s., 6772). "Certain crystal weights for college for use in scientific experiments" (s. s., 7498. The decision of the U. S. Sup. Ct. in the Oelschlaeger case embraced a long list of articles set forth in s. s., 10,603.

Among the decisions *excluding* articles from such classification are the following, viz.: "Electric bells and lamps" (s. s., 5941). "Instruments used mainly for commercial or industrial pps." (s. s., 8059). "Drawing inst's, marine perspectives, patent measuring thermometers, scales, and storm-glasses" (s. s., 10,486). "Air-meters" (s. s., 8775). "Clinical thermometers" (s. s., 10,464). "Cloths for bandages for hospital use" (s. s., 11,050). "Dynamo-electric machine" (s. s., 6719). "Graphoscopes and stereoscopes" (s. s., 10,331). "Rubber tubing for colleges to be used with phil. app." (s. s., 10,683). "Labels for plants of incorporated scientific inst." (s. s., 11,045). "Lenses" (s. s., 10,404). "Mere mechanical devices used in a profession or trade" (s. s., 10,325. "Magic lanterns, mathematical insts., ordinary telescopes, etc." (s. s., 10,325). Photographic app. (s. s.. 9530). "Piano for school" (s. s., 10,334). "Pocket compasses" (s. s., 8853). "Ruhmkorff's spools" (s. s., 8154). "Chemists' scales" (s. s., 7606). "Surveyors' insts." (s. s., 7133). "Fine balances and weights" (s. s., 6236). See also list in the Oelschlaeger case (s. s., 10,603).

The following articles were held to be classifiable as phil. app or not according to the uses for which they are intended: "Voltameters, electroscopes and galvanoscopes" (s. s., 6811). "Electrical app. for producing mechanical effects" (s. s., 7792). "Microscopes and trial glasses" (s. s., 5977). "Prismatic compasses" (s. s., 8623). "Spectroscopes" (s. s., 9242). "Telescopes" (s. s., 5984, 10,603).

N.B.—In view of the numerous absurd claims that have heretofore been presented for classification under these provisions, it may not be amiss to say that they are worse than fruitless, resulting only in the waste of valuable time of officials and ought to be avoided.—EDITOR.

P

Per ct.

Photographic camera and lenses of amateur, if personal effects (752 *a*, s. s., 7739, 7772)..... Free.
cards, plain (420 *a*)..... 35
dry plates (108 June 17, 1889, N. Y.). 60
and lenses for Photographic Society, dtbl. (s. s., 10,041).
drawback on (s. s., 7701).
paper (419 *b*, s. s., 6530, 8758, 8903, 9087)..... 35
rolled and not albumenized (422 s. s., 8169)..... 25
sensitized or albumenized (419 *b*, s. s., 8169)..... 35
pictures (423 s. s., 6168)..... 25
sp. impt. for societies. (See "Societies" or "Art works.")
slides, on glass (108 s. s., 2633)..... 60
Photographs (423 s. s., 6168)..... 25
attached to cut glass plates, gl. ch. v. (108 s. s., 9476)..... 60
by mail, as printed matter (s. s., 8438).
cards for mounting (420 s. s., 6588)... 35
for exhibition in Girls' High School, Brooklyn, not free under 759 (s. s., 11,108).
for use of U. S. or Library of congress (514)..... Free.
mounted for stereopticon (423 s. s., 6168)..... 25
painted (465 s. s. 6145)..... 15
printed and bound or mfd. over 20 years when impt. (512)..... Free.
Piano-fortes, according to mat. ch. val.
covers for, according to material.
ivory veneerings for keys (462 s. s., 6395, 9053, 9786)..... 40
as tools of trade (686 s. s., 7833). Free.
toy (436 s. s., 2107)..... 35
tuning hammers (215 s. s., 6257)..... 45
Piassova, veg. fiber unmfd. (597 s. s., 3457)..... Free.
Piasters, metal dress ornaments, not jewelry (215 s. s., 9404)..... 45
Pic or pike, Turkish (s. s., 6482).
Piccolos, according to comp. mat. ch. v. (s. s., 10,829).
Pickers, raw hide and iron wire (215 s. s., 6254)..... 45
Pickets or palings, rough or sawed only (225 s. s., 2045, 7378)..... 10

P

Per ct.

same, finished (230)..... 35
roll sticks, rough, dtbl. as (225 s. s., 7378)..... 10
Pickles and sauces, + + (287)..... 45
cucumbers in brine (287 s. s., 10,749). 45
Picks, Hardy's patent, track tools (156 s. s., 6737)..... 2¼ cts. per lb.
ordinary (215 s. s., 6737)..... 45
Picric and nitro-picric acid (473 s. s., 9827)..... Free.
Picrotoxine, med. prep (75 *a*)..... 25
Pictorials, illustrated books and papers (423)..... 25
Picture books, movable (423 March 5, 1864, N. Y.)..... 25
cards, printed in colors, as engravings (423 May 17, 1860, Dec. 26, 1862, Boston)..... 25
frame backing, wood (230 s. s., 9518).. 35
frames, according to material.
glass, as "Window glass.")
changeable colored. (See "Changeable.")
folding, duty on (425 s. s., 9909)..... 25
for presentation to religious societies (757 s. s., 8979)..... Free.
obscene or indecent, impt. prohibited (782–784).
on paper, as printed matter (423)..... 25
same, if lithographed (420)..... 35
painted, of landscapes with raised figures in paper and stuffed birds attached (465 s. s., 7981)..... 15
small printed, in wood and metal frames with convex glasses (215 s. s., 7336)..... 45
stamped or moulded paper pulp with metal frames (215 s. s., 6597)..... 45
Piddicks, stripped reed or rattan (229 s. s., 5252, 8760, 9779)..... 10
Pie servers, metal (215 s. s., 7921)..... 45
Pig-iron (134)..... $\frac{3}{10}$ of 1 ct. per lb.
ferro-silicon (134 s. s., 9447). $\frac{3}{10}$ of 1 ct. per lb.
Pigs, alloyed lead in (200 s. s., 6786). 2 cts. per lb.
Pile fabrics of cotton or other veg. fiber, not bleached or colored (350 *a*). 10 cts. per sq. yd. and 20
bleached (350 *b*). 12 cts. per sq. yd. and 20

	Per ct.
dyed, colored, stained, painted or printed (350 *c*). 14 cts. per sq. yd. and	20
but none of these to pay less (350 *d*) than	40
lap robes, wool plushes (396 *c*, s. s., 11,198)..... 49½ cts. per lb. and	60
slipper patterns, wool (396 *c*, s. s., 10,895)..... 49½ cts. per lb. and	60
silk. (See "Velvets.")	
velours, flax and C., F. ch. v., dtbl. as pile fabrics under 350 (s. s., 11,180).	
wool, hair, etc., in whole or in part (396)..... 49½ cts. per lb. and	60
Pilings, consisting of rough logs with bark on (754 s. s., 901).....	Free.
Pillows, down, in fine C. cloth, dtbl. as mfs. of C. + + (355 s. s., 7749).....	40
Pills, med. prep. (75 *a*).....	25
Pimento, ground (326 *a*).... 4 cts. per lb.	
not ground (720).....	Free.
sticks, cut for umbrellas (756 *e*)...	Free.
Pin-blocks or cubes of card board and glass-headed steel pins, if metal ch. v. (215 s. s., 6377).....	45
if glass ch. v. (108).....	60
Pincushions or cases, according to mat.	
Pincers, iron (215 s. s., 788, 10,245).....	45
Pine apples (580).....	Free.
preserved in sugar (303 s. s., 1186).....	35
slips for cultivation (577).....	Free.
Pine butts (218 *b*, s. s., 5849, 6358). $2 per 1000 ft., board measure.	
lumber, irregular (218 *b*, s. s., 6427). $2 per 1000 ft., board measure.	
Norway. (See s. s., 10,442).	
rough and of unequal lengths (220 *b*, s. s., 5919).....	20
strips (218 *b*, s. s., 6571). $2 per 1000 ft., bd. measure.	
tar fiber, hackled (560 s. s., 7512)..	Free.
timber, hewn, squared (216 s. s., 6089)	10
tree seed kernels, hulled (773 *b*, s. s., 3532).....	20
Pink-cream (tartar), dtbl. as partially ref. argol or tartar (91 s. s., 3214). 4 cts. per lb.	

	Per ct.
Dutch-color (61).....	25
root, cr. (560).....	Free.
rose (61).....	25
saucers, cosmetic (77).....	50
Pins, metallic, solid head or other, including belt, bonnet, hair, hat, safety, and shawl pins (206 s. s., 5989, 6850, 9784, 10,484, 10,686, 11,025).....	30
black, with glass heads for use as ordinary pins (206 s. s., 6850).....	30
brass, fit only for watch mat.* (215 s. s., 9122).....	45
gold or silver, if jewelry (452).....	50
not jewelry (206).....	30
hair, bone or horn (460).....	30
gutta percha (461).....	35
imitation ivory, pyroxyline (21 *c*, s. s., 8610)..... 60 cts. per lb. and	25
ivory (462).....	40
ornamental, if jewelry (452 s. s., 8608, 9652).....	50
lace (206 s. s., 9344).....	30
mourning, shawl or bonnet (206 s. s., 10,686, 11,025).....	30
shell, ornamental (462 s. s., 9056).....	40
short pieces of brass wire, impt. as (215 s. s., 8862).....	45
with glass heads. (See "Glass, pins," etc.)	
wrist or crank. (See "Steel.")	
Pipe, boiler or other, wrought-iron or steel (157)..... 2½ cts. per lb.	
cast-iron (160)..... $\frac{9}{10}$ of 1 ct. per lb.	
copper (195).....	35
lead (201)..... 2½ cts. per lb.	
Pipe blocks of brier-wood (756 *c*, s. s., 3411, 7366).....	Free.
bowls of all materials + + (468 *a*, s. s., 594, 4711).....	70
mountings, sockets, stems, and fixtures of all kinds (468 *a*, s. s., 9725).....	70
Pipes of all materials and smokers' articles + + (468 *a*).....	70
common clay, including those of French clay (468 *b*, s. s., 3722). 15 cts. per gross.	

* "Watch materials" are not specifically provided for in the present law, as they were in the act of 1883.

Per ct.

Pipes, common clay, with quill or bone stems or mouth pieces (468 *a*)..... 70
coverings for, dtbl. under 845.
Japanese bronze (468 *a*, s. s., 7613)... 70
short, called "stummels" in German (468 *a*, s. s., 4925)..... 70
trays for (468 *a*, s. s., 8974)..... 70
Piperine (76)..... 25
Piping, India rubber, parts of artfl. flowers (443 *b*, s. s., 8931)..... 50
Piquets, dried grasses (443 *b*, s. s., 9015). 50
Pistoles, so-called, prep. with sugar (303 s. s., 4793)..... 35
Pistols, revolving, val. not over $1.50 each (170 *f. h.*)... 40 cts. each and 35
val. over $1.50 each (170 *g. h.*). $1 each and 35
others if sidearms (166)..... 35
not side arms (215)..... 45
Piston rods, dtbl. under 146. (See "Steel.")
Pitch, Burgundy (523).....Free.
coal-tar (731).....Free.
hard or stearine (773 *b*, s. s., 5091)..... 20
of wood (731).....Free.
palm (773 *b*, s. s., 6286)..... 20
Pitch pipes, chromatic (215 s. s., 9325, 10,258)..... 45
Pit saws. (See "Saws.")
Pith hats, of pith, silk, paper, etc., according to material of ch. v.
Pith and zinc tumbler covers (215 s. s., 6952)..... 45
Plaids, cotton, as cotton cloths.
Plaits of straw, etc., for hats, etc. (See "Hat materials.")
Planes, and bits for, part steel (215)..... 45
with irons (215)..... 45
Planking, ship (755).....Free.
Planks, sawed. (See "Lumber.")
Plantain bark or grass (597).....Free.
Plantains (580).....Free.
Plants, all + + known as nursery stock (282 s. s., 10,720, 10,737, 11,034)... 20
for dyeing pps., cr. (492).....Free.
impt. by Department of Agriculture and U. S. Botanical Garden (679). Free.
orchids, lily of the valley, azalias, palms, and other, used for forcing under glass, for cut flowers or decorative pps. (666 s. s., 10,737, 11,034). Free.
tea (732).....Free.

Per ct.

Plaques, china, earthenware or stone, plain white (100 *b*)..... 55
same, ornamented or decorated (100 *a*, s. s., 6216, 6553)..... 60
metal, with chromos printed on them (215 s. s., 6899)..... 45
hand-painted, as paintings (465 s. s., 6216)..... 15
not hand-painted (215)..... 45
papier maché (461)..... 35
porcelain slabs, painted, s. s., 6965, dtbl. as plaques under 100 *a* (s. s., 6965) 60
small porcelain, decorated for brooches (100 *a*, s. s., 7572)..... 60
Plaster, articles of, as earthenware under 101 (s. s., 6153, 7744, 8097).
cracked rock (773 *b*, s. s., 2573)..... 20
of Paris, calcined (97)...$1.75 per ton.
ground (97 s. s., 9950, 10,567). $1 per ton.
unground (680 s. s., 2159, 10,567). Free.
busts and casts, and other mfs. of, not ranking as statuary or works of art (100 *a*)..... 60
moldings (101 *b*, s. s., 9604)..... 55
moulds (101 *b*, s. s., 6163)..... 55
statuettes (100 *a*, s. s., 11,224)..... 60
Plasters, belladonna and thapsia, "collofuge" and "vesicante" (75 *a*, s. s., 9222)..... 25
corn and bunion (75 *a*, s. s., 6576)..... 25
or salves, medicinal, including proprietary (75 *a*)..... 25
Plateaus, glass, for use on dining tables (108 s. s., 9977)..... 60
Plated articles and wares no longer specifically provided for.
Plate glass. (See "Glass.")
Plate, gold or silver (215)..... 45
paper (420)..... 35
Plates, cast-iron (161) .....1$\frac{2}{10}$ cts. per lb.
electrotype and stereotype (180)..... 25
engraved or lithographed for printing (180)..... 25
fashion, engraved on steel, copper or wood, colored or plain (566 s. s., 785, 1721, 6209).....Free.

	Per ct.
of terra cotta, plain (99 s. s., 6173).....	25
or rollers for printing calico, wall papers, etc., metal (215 s. s., 2092, 9096).....	45
printed (423).....	25
Platform car, as mf. of steel (215 s. s., 7684).....	45
Platina, in ingots, bars, sheets and wire (681 s. s., 8163, 8203).....Free.	
Platinum, all articles + + wholly or partly mfd. (215).....	45
unmfd. (682 T. R., p. 580, s. s., 3770). Free.	
vases, retorts and other apparatus and vessels of, or parts thereof for chemical uses (682).....Free.	
Playing cards, finished or not (424 s. s., 3270).....50 cts. per pack.	
Chinese, plain red pasteboard strips used as (424 s. s., 8617, 10,731). 50 cts. per pack.	
German (424 s. s., 10,154). 50 cts. per pack.	
Pliers, metal (215 s. s., 10,245).....	45
Plough-shares, with irons (215).	45
Ploughs and plough-shares, iron or steel (215).....	45
Plugs and nipples for guns (215).....	45
Plumbago (683 s. s., 691, 1627, 1947). Free.	
blocks of (683 s. s., 1947).....Free.	
stove polish (773 *b*, s. s., 6403).....	20
Plumbers' hooks and holdfasts, iron forgings (139 s. s., 7404). $2\frac{3}{10}$ cts. per lb. but not less than	45
knives. (See "Knives.")	
Plumes, ornamental feathers (443 *b*).....	50
Plum paste, coal-tar color (18 s. s., 9638).	35
puddings (773 *b*, s. s., 8533).....	20
Plums (299 *b*, s. s., 10,274).2 cts. per lb.	
dried (299 *b*, s. s., 265, 2670). 2 cts. per lb.	
preserved in own juice (304).....	30
in sugar, sirup, molasses or spirits (303).....	35
if in glass bottles addtl. duty on under 104.	
soaked in brine and dried (299 *b*, s. s., 3811).....2 cts. per lb.	
Plungers for guns (215 s. s., 6307).....	45
Plush, black, com. kn. as hatters' plush, of S. or of S. and C., and used only for making men's hats (469).....	10
Plush covered photograph albums (420 *d*, s. s., 5973).....	35
Plushes and other pile fabrics,* wholly or in part of W., wstd., or animal hair (396 *c. d.*). $49\frac{1}{2}$ cts. per lb. and	60
silk iron frames for holding, dtbl. under 845 *d.* (But see s. s., 6422).	
velvets, plushes or other pile fabrics,* contg. exclusive of selvedges less than 75 per cent. in weight of silk (411 *a*).....$1.50 per lb. and	15
same, contg. greater percentage of silk (411 *b*).....$3.50 per lb. and	15
But in neither case shall such goods pay less (411 *c*) than.....	50
velvets, velveteens, corduroys, and all pile fabrics,* composed of cotton, or other veg. fiber, if *not* bleached, dyed, colored, stained, painted or printed (350 *a*). 10 cts. per sq. yd. and	20
if bleached (350 *b*). 12 cts. per sq. yd. and	20
if dyed, colored, stained, painted or printed (350 *c*). 14 cts. per sq. yd. and	20
But none of the said goods to pay less (350 *d*) than.....	40
wstd., cotton, and silk (396 *c. d.* 414 *b*, s. s., 11,073).....$49\frac{1}{2}$ cts. per lb. and	60
woolen blankets or "railway rugs," as wool plushes under 396 *c. d.* (Dec. 18, 1866, G. W. H. & Co.).	
Pneumatic hooks or holders, brass and rubber (215 s. s., 9244).....	45
Pocket books, leather (461 s. s., 6217, 6218).....	35

* "Pile fabrics are described in standard works as 'textures woven with a loop or otherwise raised surface.' Looped pile is any fabric in which the woven loop remains uncut, as in Brussels and tapestry carpets and Terry velvets. When these loops are cut in the finished texture then the material is a cut pile. . . . . For ordinary loop and cut pile fabrics, two warps are required, etc." (s. s., 10,895).

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Per ct.

Pocket-books, contg. needles, etc., dtbl. as entireties according to comp. ch. v. (s. s., 9420).
budding knives, as pocket knives. (See "Knives.")
cigar cases, smokers' articles (468 *a*, s. s., 8379)..... 70
compasses, brass (215 s. s., 8853)..... 45
communion service, sp. impt. (692 *a*, s. s., 7106).....Free.
flasks, dram bottles, gl. ch. v. (108 s. s., 8660)..... 60
knives. (See "Knives.")
lamps, as smokers articles (468 *a*, s. s., 6908)..... 70
match boxes, metal ch. v. (215 s. s., 7275)..... 45
memorandum slates, according to material.
mirrors. (See "Mirrors.")
necessaries as entireties according to material ch. v. (s. s., 6511, 8984).
toilet cases, according to material (s. s., 6217, 6218).
Pockets of linen and metal threads (215 s. s., 7578)..... 45
Podophyllin, med. prep. (75 *a*)..... 25
Points, iron railing (215 s. s., 6798)..... 45
Polariscopes (215)..... 45
sp. impt. as tool of trade (686 s. s., 7485).....Free.
Pole-chains, as chains under 164 (s. s., 8739).
Polishing cloth, coarse wool fabric, dtbl. under 392 (s. s., 3147).
earth, red (61 s. s., 7146)..... 25
powders, according to material (s. s., 6658, 9265).
stones (684).....Free.
artfl. (773 *b*, s. s., 3525, 6409)..... 20
Polypodium, cr. drug (560).....Free.
Pomades and pomatum (77)..... 50
enfleuraged (773 *b*, s. s., 5968)..... 20
porcelain-glass pots contg. (110 s. s., 9334)..... 60
Pomegranates (580).....Free.
Ponceau R. R. dye (18 s. s., 5593)..... 35
Pongees, silk (414)..... 50
Ponies, Shetland, sp. impt. for breeding pps. (482 s. s., 11,177).....Free.
Pool balls, bone, ivory or other mat. (435). 50

Per ct.

Poplar and other woods, fit only for mf. of paper (670).....Free.
Poplins, silk or S. ch. val. (414 *a*, s. s., 1851, 1923)..... 50
wool, or part wool, as woolen dress goods under 395.
Poppy heads, cr. drug (560).....Free.
or maw seed (285 s. s., 7828).
30 cts. per bush. of 56 lbs.
seed oil (41)..32 cts. per gal. of 7½ lbs.
Porcelain. (See "Earthenware.")
and iron-wire card baskets (100 *a*, s. s., 7154)..... 60
cylinders, for grinding wheat, etc. (101 *b*, s. s., 5878)..... 55
dolls and doll heads (436)..... 35
glassware (110)..... 60
jewel cases (100 *a*, s. s., 9834)..... 60
lemon squeezers (101 *b*, s. s., 9162).... 55
plaques, small dec. for brooches, etc. (100 *a*, s. s., 7572)..... 60
teeth, reported as porcelain but found to be spar (459 s. s. 11,019)..... 25
toy marbles (436)..... 35
toys, all other than dolls, doll heads, and marbles, plain white (100 *b*)... 55
same, decorated (100 *a*)..... 60
tubs, plain (101 *b*, s. s., 7022)..... 55
vases, bronze mountings of separately cls. (s. s. 9835).
Pork (311).....2 cts. per lb.
cooked, in cans (312 s. s., 7599)..... 25
fresh or salt in barrels, exc. ham and bacon (311 s. s., 7599)..2 cts. per lb.
Porosin (773 *b*, s. s., 9747)..... 20
Porous cells, white e. w. (101 *b*, s. s., 10,396)..... 55
Porpoise laces or lacets (461 s. s., 9155). 35
Port of importation, definition of the term (s. s., 9041).
destination, entry of goods arriving at, under I. T. entries (s. s., 10,583).
last of exp. to the U. S. (s. s., 6084).
Portable desks, according to material.
Portemonnaies, leather (461 s. s., 5960). 35
Porter. (See "Liquors.")
Portieres, cotton chenille (351 s. s., 7186). 60
Portland cement in pkgs., weight of pkgs. included (95 *a*, s. s., 11,197).
8 cts. per 100 pounds.
in bulk (95 *b*)....7 cts. per 100 pounds.

Per ct.

partially mfd. (95 *c*, s. s., 8199)..... 20
Portland, Oregon, act relating to (s. s., 9317).
port to which goods may be shipped in bond (s. s., 6036).
Portraits, if household effects of persons arriving (516 s. s., 7928).....Free.
in oil on porcelain (465 s. s., 3588) 15
on porcelain by Am. artist temporarily abroad (757 s. s., 10,012).....Free.
printed or engraved (423)..... 25
Ports of immediate transportation :
San Antonia, Tex. (s. s., 10,049).
San Diego and Wilmington, Cal. (s. s., 9997).
Tampa, Fla. (s. s., 9959).
Ports, list of (Pt. IV., p. 82).
Ports through which transit goods may be shipped to Mexico (s. s., 9989, 11,143).
Post horns (215 s. s., 5217)..... 45
Postage stamps, foreign cancelled, may be impt. by mail (s. s., 8657, 10,969).
foreign, dtbl., cancelled or not (423 s. s., (8362, 8657, 10,969)..... 25
Postal cards, foreign (423 s. s., 7903, 10,624)..... 25
information (Pt. IV., p. 94).
Posts. (See "Lumber" or "Wood.")
Potash, acetate of, chem. salts (76)..... 25
bi-carbonate of (75 *a*, s. s., 4117, 11,189)..... 25
bi-chromate and chromate of (69 s. s., 6651).....3 cts. per lb.
bi-sulphite of (76 s. s., 11,053)..... 25
calcined. (See "Pearlash.")
carbonate of, cr. or "black salts" (685 s. s., 4575, 5096).....Free.
or black salts, refined (76 s. s., 4575). 25
caustic, or hydrate of, not in sticks or rolls (685).....Free.
refined, in sticks or rolls (70).
1 ct. per lb.
chlorate of (685).....Free.
crude, other than black salts (685 s. s., 8601)..... .....Free.
hydriodate of (71).....50 cts. per lb.
iodide and iodate of (71).50 cts. per lb.
muriate of (685).....Free.
nitrate of, or saltpeter, cr. (685).Free.
same, refined (72).....1 ct. per lb.

Per ct.

prussiate of, red (73 *a*)...10 cts. per lb.
yellow (73 *b*).....5 cts. per lb.
sulphate of, cr. or ref. (685 s. s., 7452).
Free.
Potassa and soda, tartrate of, or Rochelle salts (92).....3 cts. per lb.
permangamate, chem. salt (76 s. s., 1545)..... 25
Potassium (202 *a*, s. s., 9324)..... 20
acetates of (76)..... 25
arseniate (76)..... 25
all salts of + + (76)..... 25
Potato flour or starch (323 s. s., 5737).
2 cts. per lb.
Potatoes (283 s. s., 5917, 8545).
25 cts. per bush. of 60 lbs.
being perishable cannot be entered for w. h. and tr. (s. s., 3184, 8443).
"Potee rouge" or red putty (773 *b*, s. s., 11,246)..... 20
Pottery, Guadalajara (100 *a*, s. s., 6639). 60
Pouches for tobacco, smoking and chewing + + (468 *a*, s. s., 7084)..... 70
of India rubber (460 s. s., 11,164) 30
Poultry, dressed (315 *b*).....5 cts. per lb.
living (315 *a*, s. s., 7207)..3 cts. per lb.
prepared (312)..... 25
geese, living (315 *a*, s. s., 10,516).
3 cts. per lb.
water fowls, not (505 s. s., 10,917). Free.
Pounce (773 *b*)..... 20
Pound, rule for duty on articles bought and sold by the lb. or ton (s. s., 8591).
Powder, bleaching or chloride of lime (635).....Free.
blue, or oxide of cobalt (20).
30 cts. per lb.
brass (215)..... 45
bronze (190).....12 cts. per lb.
clarifying, for wines (76 s. s., 8855) ... 25
cosmetic (77)..... 50
curry (553)..... .....Free.
finishing, according to material.
flasks, of copper (215 s. s., 5934)..... 45
for the hair (77 s. s., 6113)..... 50
fulminating + + (439)..... 30
gun and all other explosives used for mining, blasting, artillery, or sporting pps.
val. not over 20 cts. per lb. (440 *a*).
5 cts. per lb.

P

Per ct.

Powder, gun-, val. over 20 cts. per lb. (440 *b*).....8 cts. per lb.
incense (773 *b*, s. s., 10,232)..... 20
ink (30)..... 30
insect (24 s. s., 6161)..... 10
iron. (See "Iron.")
polishing (see "Polishing powder") (s. s., 11,246).
puffs, as brushes (427 s. s., 3028, 3114). 40
silver (215 s. s., 9101, 10,498)..... 45
smokeless, under the Fortifications Act of Feb. 24, 1891 * (s. s., 10,987). Free.
toilet, for face, teeth, and skin (77 s. s., 9151)..... 50
Power of attorney not required on entry by officers of a corporation (s. s., 9001).
to make entry, given by officers of corporation (s. s., 10,124).
to transact custom house business and receive drawbacks (s. s., 9233).
Pozzolana, volcanic ashes from Pozzuoli, Italy, for mf. of cement, not free as ballast (s. s., 7728).
Precious metals, articles, + +, composed of, or imitations thereof, whether set with precious stones or imitations thereof or otherwise, and com. kn. as jewelry (452)..... 50
Precious stones of all kinds, cut but not set (454 *a*, s. s., 3135, 6279, 6390). 10
same, or imitations thereof, set as jewelry (452 s. s., 150)..... 50
real, set, not as jewelry + + (454 *b*). 25
engravers' and glaziers' diamonds cut but not set (557 s. s., 11,067).. Free.
imitations of, of glass or paste, not over 1 inch in size, not set (454 *c*, s. s., 7240)..... 10
same, other than glass or paste, *not* set, + + are dtbl. according to material.
imitations, made of collodian (21 *c*, s. s., 8767).....60 cts. per lb. and 25
impt. by mail, may be seized and forfeited (s. s., 7742).

P

Per ct.

Rosaline articles, shell (462 s. s., 10,929)..... 40
rough and uncut (557 s. s., 9616). Free.
Precipitate, red (75 *b*)..... 35
Preparations, alcoholic compounds + + (8 *b*).....$2 per gal. and 25
alcoholic perfumery, including cologne water and other toilet waters (8 *a*). $2 per gal. and 50
all medicinal (including med. proprietary) of which alcohol is a component part or used in preparing + + (74)..... 50 cts. per lb.
same, of which alcohol is not a component part + + (75 *a*)..... 25
medicinal, materials for mf. of. (See "Materials.")
medicinal, provisions for examination and appraisement of. (See Pt. I., 959–964).
Preparations, mercurial med. (75 *b*)..... 35
of anatomy (707).....Free.
of coal tar, other than colors or dyes + + (19)..... 20
of opium. (See "Opium.")
or products known as alkalies, alkaloids, or distilled, essential, expressed, or rendered oils and all combinations thereof and all chemical compounds and salts + + (76). 25
philosophical and scientific for societies, schools, etc. (See those titles).
used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders and tonics, including all non-alcoholic toilet preps. + + (77)..... 50
or compounds, all of which distilled spirits are a component part of ch. v. + +, must pay not less than the duty on distilled spirits (331).
Prepared clay, for paper-makers' use,

* The first section of this act provides, "That all material purchased under the foregoing provisions of this act, shall be of American manufacture, except in cases when, in the judgment of the Secretary of War, it is to the manifest interest of the U. S. to make purchases in limited quantities abroad, *which shall be admitted free of duty*" (s. s., 10,987).

Per ct.

resembling kaoline (98 *b*, July 9, 1863, Boston).....$3 per ton.
same, colored, used as French chalk (16 *a*, s. s., 1389).....1 ct. per lb.
food, lacteous (773 *b*, s. s., 7082)..... 20
meats. (See "Meats.")
meats, disguised as "Bologna sausage" (312 s. s., 7361)..... 25
shark fins (293 s. s., 10,744). ¾ of 1 ct. per lb.
Presents, + + are dtbl. like other impts. (Art. 337, Reg. 1874, and see s. s., 7939).
impt. with other goods, how to be entered (s. s., 7939).
works of art for societies, etc. (See "Art, works of.")
Preservaline, drawback on (s. s., 7870).
Preservation of samples at custom house (s. s., 7487).
Preserved fruits. (See "Fruits.").
ginger (303)..... 35
lizards (75 *a*, s. s., 6265)..... 25
milk, including weight of pkgs. (269 *a*). 3 cts. per lb.
pulque (773 *b*, s. s., 6871)..... 20
Preserves, fruits in sugar, syrup or spirits + + (303)..... 35
in their own juices (304)..... 30
Press cloth, as mfs. of wool + + under 392 (s. s., 8550, 10,505).
Pressed flowers, paper, C. and silk, S. ch. val. (414 *a*, s. s., 5983)..... 50
Pressing boards, mfs. of wood + + (230). 35
Pretended attachments to impt. goods (s. s., 8813).
Primulin, as coal-tar color (18 s. s., 9407). 35
Printed matter + + (423* s. s., 3941, 4221, 4719, 4767, 4945, 5485, 10,729, 10,930)..... 25
books which are admitted to the international mails exchanged under the provisions of the Universal Postal Union Convention, may, when subject to customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and the Postmaster-General (Pt. I., 1305).
other than books received in the mails, from foreign countries under the provisions of postal treaties or conventions (826 and Pt. I., 1305–6, s. s., 4465, 4945).....Free.
"printed matter" within the intendment of this act (March 3, 1879, relating to postal matters) is defined to be the reproduction upon paper, by any process except that of handwriting, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence (Pt. I., 1306, for further information as to postal acts, see post, Part IV., p. 94).
cotton scapularies (423 s. s., 10,930)... 25
easel racks and calendars, paper, with printed designs, dtbl. as (423 s. s., 7432) 25
embroidery tickets, dtbl. as (423 s. s., 9975)..... 25
imported through the mail is dtbl. under 423 or 420. (See exceptions s. s., 6857).
iron show cards not dtbl. as, but as mfs. of iron (215 s. s., 9812)..... 45
Japanese paper napkins (423 s. s., 9050, 10,729)..... 25
lithographed from stone or zinc (420 *b*). 35
Mexican subsidy certificates (s. s., 8665).....Free.
oleographs not (s. s., 11,243).
subscription works dtbl. as (423 s. s., 9811)..... 25
Printed pictures on cards joined by narrow strips of cotton cloth (423 s. s., 4744)..... 25
sheets for books printed 20 years before impt., unbound, not free under 512 (s. s., 3715).

* In the case of Arthur *v.* Moller, cited in s. s., 10,729, the U. S. Supreme Court in defining what constitutes "printed matter," said, "It is not necessary, however, that the characters should be letters or numerals, or the result of types or stereotypes, *or be reading matter*, but the term 'print' or 'printing' includes most of the forms or figures. or characters, or representations, colored or uncolored, that may be impressed on a yielding surface."

Per ct.

Printers' ink (30)..... 30
Printing, copper plates for (180 s. s., 6380) 25
machines, endless belts or woven felts for, as mfs. of W. + + under 392.
office outfit for colleges not free (s. s., 8033).
paper. (See "Paper.")
Prints, lithographic (not illustrations as parts of periodicals, newspapers or printed books accompanying them) from either stone or zinc, and whether bound or not (420 *b*)..... 35
Prismatic compasses, glass and metal, according to material of ch. v.
Prisms (108)..... 60
Prizes, gold, silver, or copper medals for (648 s. s., 9987)..... .....Free.
Produce of the country, such as eggs, butter, poultry, etc., in small quantities, entry of (s. s., 7947).
Products or derivatives of coal-tar, such as oils and like articles (76)..... 25
Products of the U. S. exported and brought back. (See "American.")
Professional books, implements, and instruments or persons arriving in U. S. (686).....Free.
Pro forma invoices, additional duty on goods entered by (s. s., 9544).
entry upon (s. s., 7144).
goods arriving at exterior port may be entered on, when intended for interior port (s. s., 9742).
restrictions as to (s. s., 10,115).
Prohibited importations, adulterated and spurious teas (Pt. I., 1345–52).
faro box and lay-out not (s. s., 8401).
goods not marked, etc. (777).
goods copying or simulating trade-marks (778).
obscene, indecent or immoral articles, etc. (782–3–4).
release of (s. s., 7284, 8014).
Proof gallon, what constitutes (s. s., 11,214).
no allowance for loss of, in Am. liquors on re-importation (s. s., 7532).
Propeller shaft, for repair of trans-Atlantic steamer, dtbl. (s. s., 9962).
wheel, cannot be exported without payment of duty (s. s., 9568).

Per ct.

impt. to be attached to imp. vessel, dtbl. (s. s., 9135).
Proprietary medicinal preparations of which alcohol is a component, or used in the preparation of + + (74).....50 cts. per lb.
same, if alcohol is not a component + + (75 *a*)..... 25
or patented articles, all distinctions (except as to dtbl. charges or expenses) between these and other importations of like character which are not proprietary, are abolished by the new tariff act.
Proprietor of a Chinese laundry, a laborer (s. s., 10,975).
Propylamin (76)..... 25
Pro-rating or apportionment of cost of coverings (s. s., 11,082).
Protest and appeal. (See provisions for 840–41.)
by purchaser after entry (s. s., 9489).
cannot be filed before liquidation (840 *b*, s. s., 7386).
collectors' assessment of duty final in absence of (840 *a*, s. s., 7049).
must be made on liquidation on original import entry, from the date of which the statute requiring the same begins to run (s. s., 6895, 7116).
neglect to specify proper classification in, invalidates the same (s. s., 6877).
not made by owner, importer, consignee, or agent, not valid (s. s., 10,225).
not required for refunds under sec. 26, act of June 26, 1884 (s. s., 6721).
not required under former laws in damage cases (s. s., 3551).
on re-liquidations (s. s., 8398).
on warehouse entries, when to be filed (s. s., 7982).
one sufficient for one invoice (s. s., 5856).
reception and disposal of in N. Y. (s. s., 7409).
re-liquidations under (s. s., 8583).
requirements as to (s. s., 8890).
requisites in (s. s., 7282, 7910, 8721, 11,166).
time for filing (s. s., 6895 and Supreme Court decision s. s., 9348).

Per ct.

when not applicable to seizures (s. s., 9965).
Protests against advances in val. made by appraiser (s. s., 10,642).
against appraisement for irregularity (s. s., 10,528).
alleging unconstitutionality of laws must be specific (s. s., 10,254).
alternate claims in, allowed (s. s., 10,487).
as to tonnage duties, certain regs. revoked (s. s., 10,206).
cannot reserve rights (s. s., 11,095).
collectors should exact payment of duties before forwarding (s. s., 10,536).
date of liquidation for pps. of, stamped on entry the rule (s. s., 9470).
on w. h. withdrawals under act of Oct. 1, 1890 (s. s., 10,530).
errors in cls. cannot be corrected in absence of (s. s., 7028).
failure to protest fatal to allowance of claim for refund (s. s., 10,979).
filed out of time invalid (s. s., 10,477).
prior to August 1, 1890, disposal of (s. s., 10,228).
filing of (s. s., 6895, 7770).
limitation of collectors' right to reliquidation under (s. s., 9313).
of, when failing to embrace pkgs. intended to be included (s. s., 9647).
liquidation at reduced rate of duty not allowed if not claimed in protest (s. s., 6877).
must claim proper rate of duty (s. s., 10,906).
must claim under correct act (s. s., 11,051).
none required for refunds under sec. 26, of shipping act June 26, 1884 (s. s., 6721).
not filed in time, when not excusable (s. s., 7852).
not specific, invalid (s. s., 10,529, 10,531, 11,166).
payment of duty a condition precedent to rights of (s. s., 10,536).
repugnant claims in, fatal (s. s., 11,066).

Per ct.

restriction of (s. s., 10,791).
signed by parties under powers of attorney (s. s., 8721).
ten days for filing includes Sundays and holidays (s. s., 7858).
time of filing, premature protests in charges cases (s. s., 8476).
time for filing under act June 10, 1890 (s. s., 10,400, 10,407, 11,024).
transmission of to Board of General Appraisers, what to include (s. s., 10,928).
under act June 10, 1890, liquidation of entry (s. s., 10,369).
under sec. 14, act June 10, 1890 (s. s., 11,156).
when it applies only to specified goods (s. s., 7854).
when sufficiently specific (s. s., 8166, 8218, 8785).
Protoxide of strontian (725) .....Free.
Protractors, ivory (462)..... 40
Provisions for families of immigrants, free entry of denied (s. s., 10,834).
Prunella, lasting, as wstd. dress goods under 395.
Prunelles (580 s. s., 6330) .....Free.
Prune juice and prune wine. (See "Liquor.")
stamps not required to be affixed to casks of (s. s., 7687).
Prunes and prunes commune (299 s. s., 265, 2670, 3233, 4993). 2 cts. per lb.
preserved in own juice (304)..... 30
in sugar or alcohol (303 s. s., 2654, 4793)..... 35
Pruning bills, not cutlery (s. s., 7119).
knives. (See "Knives.")
Prussian blue. (See "Colors.")
Prussiate of potash, red (73 *a*). 10 cts. per lb.
same, yellow (73 *b*).....5 cts. per lb.
Publications, obscene or immoral, importation of prohibited (782).
Public monuments, all works of art, collections in illustration of the progress of the arts, sciences, or mfs., photographs, works in terra cotta, parian, pottery or porcelain, and artistic copies of antiquities in metal or other materials and like articles,

P

Per ct.

impt. in good faith by any society or association for the purpose of erecting a public monument, and not for sale, and entered under regs. (759 *b*).....Free.

but bonds must be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent above stated, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs. These privileges not allowed to associations or corporations engaged in or connected with business of a private or commercial character (759 *c*).

Puff boxes, according to material (s. s., 6125, 9834).

Pully pattern for use exclusively as a model to mold from, and fit only for, (652 April 1, 1857, Cape Vincent). Free.

Pulleys, according to material.

"Pull overs," fur hats (451 s. s., 7220). 55

Pulp, all for papermakers' use (except wood), and including that of grass and straw (773 *a*, s. s., 2428, 8643). 20

all mfs of + + (461)..... 35

blue (773 *b*, s. s., 4089)..... 20

dried. (See "Dried," etc.)

shoe buttons of. (See "Buttons.")

wood. chemical (s. s., 10,095, 10,109).

unbleached (415 *b*). $6 per ton dry weight.

bleached (415 *c*). $7 per ton dry weight.

in sheets (415 *a*, s. s., 6525). $2.50 per ton dry weight.

mechanically ground (415 *a*, s. s.,6525). $2.50 per ton dry weight.

moist, computation of weight (s. s., 8689, 9055, 10,095).

Pulpit desks for churches, not free (s. s., 7229).

Pulpits not free (s. s., 11,123).

Pulque, preserved (773 *b*, s. s., 6871).... 20

Pulu (687).....Free.

Q

Per ct.

Pulverized wool flocks (389 T. R., p. 567). 10 cts. per lb.

Pulvis antimonialis (76)..... 25

Pumice (688).....Free.

stone (723 s. s., 1517).....Free.

artfl. (773 *b*, s. s., 6409)..... 20

Pumpings, sugar-, cls. as molasses (s. s., 10,514).

Pumpkins (288)..... 25

seeds (286 s. s., 7259)..... 20

Pumps, stomach and other, metal (215). 45

Punches, shoe or other, metal (215)..... 45

Purchase of blank manifests (s. s., 7026).

Purple brown (61)..... 25

tin liquor (773 *b*) 20

Purree, color (61 s. s., 8705)..... 25

Purse trimmings not jewelry (s. s., 10,914).

Purses, according to mat.

Putty (59 *b*).....1 ct. per lb.

knives. (See "Knives.")

red, or "potee rouge" (773 *b*, s. s., 11,246)..... 20

Pyrites (burnt), residuum from (133 *a*, s. s., 9410).....75 cts. per ton.

or native sulphuret of iron. See "Iron-ore.")

Pyrogallic acid (473).....Free.

Pyroligneous acid, not exceeding 1.047 specific grav. (1 *a*).....1½ cts. per lb.

exceeding 1.047 spc. grav. (1 *b*). 4 cts. per lb.

Pyroxyline, all compounds of (21 *a*, s. s., 8610).....50 cts. per lb.

same, rolled or in sheets (21 *b*). 60 cts. per lb.

in finished or ptly. finished articles(21 *c*). 60 cts. per lb. and 25

mfs. viz.: celluloid hair pins (21 *c*, s. s., 11,033, 11,092). 60 cts. per lb and 25

Q

Quadrants, brass (215)..... 45

frames for, metal (215)..... 45

Quality binding, mf. of wstd., which see.

Quarantine act, interstate (circular) (s. s., 9947).

of imported neat cattle (s. s., 6491).

officials, jurisdiction of customs inspectors over (s. s., 8674).

Q

Per ct.

stations for neat cattle, etc. (s. s., 10,639, 10,717).
Quassia woods, crude (560 s. s., 6625). Free.
not cr. (24)..... 10
Queensware. (See "Earthenware.")
Quercitron, extract of black oak bark (26 *a*, s. s., 4816)...$\frac{7}{8}$ of 1 ct. per lb.
"Quetsch-papier," goldbeaters' paper (425 s. s., 3508, 7979) 25
Quick grass, root, cr. (560).....Free.
not cr. (24)..... 10
Quicksilver (207).....10 cts. per lb.
flasks, bottles, or other vessels contg. same, pay same duty in addition, as if empty (207).
Quicksilver, colors contg., dry or ground in oil or water (57).....12 cts. per lb.
flasks or bottles, re-impt. (See "Re-importations.")
Quilla bark (499).....Free.
Quill pens (773 *b*, s. s., 10,394)..... 20
toothpicks (773 *b*, s. s., 10,889)..... 20
Quills, prepared or not, but not made up into articles (689).....Free.
Quillings, cotton ch. val. (373 *a*)..... 60
silk ch. val. (413 *a*)..... 60
Quill strippings (773 *a*, s. s., 4705)..... 10
Quiltings, cotton (355)..... 40
Quilts, cotton (355)..... 40
cotton and down (443 *b*, s. s. 8850) ... 50
silk and down (443 *b*, s. s., 8784, 8850). 50
of skins of eider duck, as mfs. of fur (461 s. s., 6966)..... 35
Quina Labarraque and quina Laroche, prop. alc. med. prep. (74 s. s., 7285). 50 cts. per lb.
Quince seeds (286 s. s., 4385, 11,212).... 20
Quinces green, ripe, or dried (580)..Free.
preserved in their own juices (304)..... 30
Quinia, sulphate of, and all alkaloids or salts of cinchona bark (690)....Free.
Quinidia, sulphate of, so-called (690 s. s., 6268).....Free.
Quinia amorphous (690 T. R., p. 553). Free.
and iron, citrate of (75 *a*) 25
with strychnine (75 *a*)..... 25
Quinine barks (499).....Free.
and sherry wine (74 s. s., 6100). 50 cts. per lb.

R

Per ct.

Quinoiline or "chinoidine" (75 *a*, s. s., 2603)..... 25
Quoits (552).....Free.

R

Rabbits' fur gloves (461 s. s., 9672)..... 35
hats. (See "Hats.")
yarn (461 s. s., 7173, 11,084)..... 35
hair caps (461 s. s., 11,094)..... 35
yarn (461 s. s., 6306)..... 35
skin cuttings, as waste + + (472 s. s., 9886)..... 10
skins prepared for felting (444 s. s., 6394)..... 20
Rabbits' hair, yarn of wool and, dtbl. as woolen yarn under 391 (s. s., 5913).
Rabbits, living (251)..... 20
dressed (773 *a*, s. s., 2325, 7202)..... 10
pickled or preserved in vinegar (312 s. s., 7244)..... 25
Racing associations, impts. for. (See "Associations.")
trophies, cups, etc., dtbl. (s. s., 4225).
Racket balls, pt. wool, as mfs. of wool + + under 392 (s. s., 3921).
Racquet gut strings (529 s. s., 10,397). Free.
Radix or angelica root, crude (560).Free.
same, not cr. (24) 10
rhei or rhubarb, cr. (560).....Free.
Raffia, cr. veg. fiber (597 s. s., 7268).Free.
Rafts of logs (754 Jan. 19, 1871, Cape St. Vincent).....Free.
Rag pulp, in sheets or boards, as paper + + (422 T. R., p. 581)..... 25
Rags + + (691 s. s., 3535, 7656)...Free.
fit only for paper stock (670).....Free.
from infected ports or countries (s. s., 6308, 6468, 6551).
old, disinfection of, regs. amended (s. s., 6764, 6960, 7656).
storage of those not disinfected (s. s., 6760).
woolen and mixtures of (389 s. s., 4098). 10 cts. per lb.
Rail ends, selected and sawn into short bars, dtbl. under 146 as steel + + (s. s., 4273, 9358).
fit only for remf., as scrap steel (134 s. s., 8214).....$\frac{3}{10}$ of ct. per lb.
Railing points, iron (215 s. s., 6798)..... 45

R

Per ct.

Railroad ties, cedar (219)..... 20
wood, other than cedar (755).....Free.
Rails, T-, and punched iron or steel flat rails (141).....$\frac{6}{10}$ of 1 ct. per lb.
old, fit only for remf., as steel + + (134 s. s., 4262)...$\frac{3}{10}$ of 1 ct. per lb.
no allowance or deduction for loss or damage by rust or discoloration (149).
Railway bars, of iron or steel, or part steel (141).. .....$\frac{6}{10}$ of 1 ct. per lb.
cars. (See "Cars.")
cars, frn. built, arriving from Canada in the course of transit trade (s. s., 5093, 9549).....Free.
cars repaired in frn. country, dtbl. on cost of repair (s. s., 385, 9623).
chairs, iron or steel (181, 774 s. s., 276). 1 ct. per lb.
fish plates or splice bars, iron or steel (181)..... 1 ct. per lb.
iron, ptly. worn, impt. for repair or remf. may be exp. with drawback in quantity less than entire impt. (s. s., 3885).
iron or steel wheels and steel-tired wheels for pps. of, wholly or ptly. finished (185 *a*).....2½ cts. per lb.
same, imported with iron or steel axles fitted in them are dtbl. together as wheels (185 *c*). 2½ cts. per lb.
ingots, cogged ingots, blooms or blanks for above, without regard to degree of mf. (185 *b*).....1¾ cts. per lb.
material, domestic, from wrecks of international railroads re-imp. for repair, when free under 493 (s. s., 9970).
rugs or travelling rugs, as mfs. + + of wool under 392 (s. s., 7298).
tires (iron or steel), locomotive, car, or other, or parts thereof, wholly or ptly. mfd. (185 *a*).....2½ cts. per lb.

R

Per ct.

Rain on goods not a casualty under 1009 Pt. I. (s. s., 8472, 10,214, 11,112).
Raisins (302).....2½ cts. per lb.
Rakes, iron or steel (215)..... 45
Ramie or China grass (597).....Free.
and cotton Pekin velours as velvets of veg. fiber, under 350, s. s., 7798....
mfs. of, or of this and other veg. fibers, except cotton, flax, or hemp + +, dtbl. under 372–3 or 4, according to the character of the mf.
Ramrods, steel (215 s. s., 9869)..... 45
Rancou, roncou, or rocoa, and all extracts of (484)..... .....Free.
Rape seed (699)..... .....Free.
oil, per gal. of 7½ lbs. (43 s. s., 9323). 10 cts. per gal.
Rapiers and rapier blades (166 s. s., 6350). 35
Raspberry, oil or ess. of (25*c*)..$2.50 per lb.
vinegar, as fruit juice under 339 (May 31, 1867, Galveston).
Rasps. (See "Files.")
Ratafia (bottles and jugs addl.) (332). $2.50 per pf. gal.
Rates of duty, additions to, defined (Oct. 18, 1861, Norfolk).*
conflicting, if two or more rates of duty are applicable to any imported article, enumerated or non-enumerated, it must pay the highest of such rates (776).
Rattan braids, plaits, flats and laces for hats, bonnets and hoods (518).Free.
carpet and furniture beaters (230 s. s., 7188)..... 35
matting (464 *a*).....12 cts. per sq. yd.
mats (464 *b*)..... .....8 cts. per sq. ft.
piddicks† (229, 774 s. s., 5252)..... 10
reeds† (bamboo strips) (229, 774 s. s., 6338)..... 10
Rattans, unmfd. (756 *b*, s. s., 9779).Free.
same, wrought or mfd. for chair canes (229)..... 10

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* "Percentum additions to or reductions of *rates of duty* are estimated upon the amount of duty, percentum additions to duties upon imports '*ad valorem*' are estimated upon the appraised value of the *goods*" (October 18, 1861, Norfolk).

† This classification and construction of paragraph 229 may not be officially accepted; but in view of the absence of any more definite provisions in the present law, and the rates of duty imposed on mfs. of rattan under former acts, it seems to me correct. Besides, I think that a construction extending the provisions of the paragraph to other mfs. of rattan than "chair canes" is not a forced one.—EDITOR.

Per ct.

round (756 *b*, s. s., 9779).....Free.
square, oval, or flat (229 s. s., 9779)... 10
stripped of outer bark (756 *b*, s. s., 8760, 9779).....Free.
Rattles, children's, silver or other, as toys (436 s. s., 1346)..... 35
Ravens duck, linen, not over 100 threads (371 *a*)..... 50
Raw or unmfd. articles + + (773 *a*)..... 10
Raw hide lariats (607 s. s., 4751)...Free.
Raw hide pickers, hide and iron wire (215 s. s., 6254)..... 45
Razor cases, according to material (s. s., 7162, 7716).
strops, wood and leather (461)..... 35
Razors and razor blades, finished or unfinished :
val. under $4 per doz. (165 *f. h.*).
$1 per doz. and 30
val. not under $4 per doz. (165 *g. h.*).
$1.75 per doz. and 30
Ready made clothing + +.
cotton or other veg. fiber ch. val. (except linen) (349 *a*)..... 55
same, having India rubber as comp. mat. (349 *b*).....50 cts. per lb. and 50
linen, wholly or in part + + (372 *c*). 55
silk ch. val. (413 *a*)..... 60
same, composed in part of India rubber (413 *b*)....8 cts. per oz. and 60
wool, wstd., or animal hair ch. val. (396)..... ...49½ cts. per lb. and 60
Reaping hooks (215)..... 45
Re-appraisements, advances by General Appraisers not restricted by original appraisement (s. s., 10,670).
as a basis for liquidation (s. s., 6563).
as precedents (s. s., 8200, 8870).
errors of judgment as to values can only be reviewed by (s. s., 8295).
delivery of goods pending (s. s., 3663, 4459).
of public store packages(s. s.,10,355).
importer or agent may be present (s. s., 6974, 9597).
irregularities in, may be waived by importer (s. s., 8745, 10,344).
of value at ports where collectors act as appraisers (s. s., 10,813).
pending Aug. 1, 1890 (s. s., 10,465).
proceedings under sec. 2930, R. S. decision of U. S. Supreme Court (s. s., 10,604).
pro rata additions on coverings (s. s., 10,721).
Rebinding of books over twenty years old * (s. s., 10,800, 11,152).
Rebound and repaired books * (s. s., 10,800).
Reciprocal trade. (See 762 to 772, also title "Treaties" in this Schedule.)
Reciprocity treaty with Hawaiian Islands (889 s. s., 10,824).
treaties, special agreements under between the contracting nations, cannot be claimed by others under "the most favored nation" clause (s. s., 8317).
Red cross cliffstone, Paris white, dry (59 *a*, s. s., 5374).....½ ct. per lb.
Red lead (66).....3 cts. per lb.
levigated (61 *a*)..... 25
liquor, acetate or alumina (76)..... 25
or crude tartar (487).....Free.
polishing earth, so-called, but used for paint (61 *a*, s. s., 7146)..... 25
precipitate (75 *b*)..... 35
putty or potee rouge (773 *b*, s. s., 11,246)..... 20
sanders or sandal wood (756 *a*) ...Free.
wood, crude (560).....Free.
ground (24)..... 10
Reed piddicks. (See "Rattan.")
Reeds, chair, cane, and other, † wrought or mfd. from rattans or reeds, round, square, or any other shape (229)..... 10
rattans stripped of outer bark (229 s. s., 8760)..... 10
unmfd. or not further mfd. than cut into suitable lengths for sticks for umbrellas, parasols, sun-shades, whips or walking canes (756 *d. e.*, s. s., 7070).....Free.
weavers (230)..... 35

* Entire rebinding within 20 years, of books over 20 years old, subjects them to duty under the present law (s. s., 10,800, 11,152).

† See note to "Rattan."

Per ct.

Reel stock in shooks, mfs. of wood (230 s. s., 7635)..... 35
Re-exportation of merchandise with benefit of drawback, payment of duty an indispensable prerequisite (s. s., 11,158).
References, tariff, etc., by customs officers (s. s., 5742).
Refining and smelting of impt. ores and cr. metal in bond (795 s. s., 10,585).
Refining ores in bond, ores and metals must be kept separate and distinct (795 s. s., 10,835).
Refund of duties, application for, under sec. 26, act June 26, 1884 (s. s., 6721).
erroneously exacted (s. s., 7505, 7973).
of excess of deposits (s. s., 10,715, 10,846).
on salt (s. s., 8031, 10,623, 10,855).
on worsted cloth (s. s., 11,011).
none to parties indebted to Government (s. s., 9851).
regular duties on exportation of goods allowed, but no refund allowed of addl. duties (s. s., 10,841).
under decisions of Board of General Appraisers (s. s., 11,173).
Refuse bone black (13 s. s., 9044)..... 25
opium, no deduction for (s. s., 7648).
Regalia, a dressed wax figure for church not free under 692 (s. s., 9974).
alms-basins for churches (s. s., 6849). Free.
antependia not free as (s. s., 6984).
articles entitled to free entry as, are *only such* as may be worn on the person or borne by hand in the uses for which they are intended, and must be completed and fit for such uses without further mf. (s. s., 7343. 7712, 8346, 8514, 8765, 9664, 10,685).
banner for benevolent society not free as (s. s., 7956).
banners for churches (s. s., 7343). Free.
benevolent societies not entitled to free entry of (s. s., 7956, 8043).
candlesticks, for religious processions, free as (s. s., 7712).
cassocks for churches, free as (s. s., 7135).

Per ct.

chandeliers and candelabrums, not free (s. s., 7712).
costumes for Mardi-Gras, not free as (s. s., 9551).
covers for parchment rolls contg. Old Testament, free as (s. s., 6855).
crosses woven for chasubles *not* free (s. s., 9664).
finished materials for construction of confessionals for church use, not free as (s. s., 7303).
for certain beneficial societies free (s. s., 8765).
for churches does not apply to articles too large to be carried in religious ceremonies (s. s., 8514).
for churches, distinguished from that owned by priests (s. s., 3859).
lectern, altar desk or pulpit desk not regalia (s. s., 7229).
materials for, dtbl. (s. s., 7357).
none but completed articles included in the term under 692 (s. s., 9664).
piece goods not free as (s. s., 7649, 10,685).
pocket communion service (s. s., 7106, 8049).
sacred image for church not free as (s. s., 9974).
silk clothing and theatrical properties for use in connection with Chinese dragon, not free as (s. s., 8548).
silk gloves and hose imp. for cathedral not free as (s. s., 9197).
silver crosses for female religious societies free as (s. s., 9651).
societies, sp. impt. for (s. s., 6041, 8765).
Re-gauging of liquors for export. (See regs. s. s., 3605).
Registry, effect of frn. repairs on title of U. S. vessel to renewal of (s. s., 8099).
Regulations for the issue of export certificates of Am. shooks (s. s., 11,157).
amendments of regs. of 1884, art. 355 (s. s., 8189) 741 (s. s., 6800) 857 (s. s., 6919) 601–2–4 (s. s., 10,204) 705 (s. s., 6695).
Aug. 7. 1890, art. 10 (s. s., 10,302).
art. 42 (s. s., 10,206).

Per ct.

as to verification of entries (s. s., 7836).
as to claim agents and attorneys (s. s., 10,283).
as to domestic goods expt. and ret. cannot be dispensed with (s. s., 10,972).
as to receipt and disposition of moneys offered in compromise cases (s. s., 10,690).
for drawback (s. s., 10,459).
for maintenance of discipline among customs officers (s. s., 10,577).
governing free entry of goods for World's Columbian Exhibition at Chicago (s. s., 10,581).
governing impt. in bond of materials to be used in construction of vessels (s. s., 10,983).
to facilitate payment of duties (s. s., 3830).

Regulus of antimony (187 s. s., 11,020). ¾ of 1 ct. per lb.

copper (193). 1 ct. per lb. on fine copper therein.

Re-importations:

All provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal revenue tax shall be, as far as applicable, enforced against *any domestic wines sought to be re-imported:* and duty shall be levied and collected upon the same when re-imported, as an original importation (818).

Am. products. (See "American.")

Am. casks, barrels, carboys, bags and other vessels of American mf. exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes (493 *b*).....Free.

articles, the growth, produce and mf. of the U. S. when returned after having been exported, *without having been advanced in value or improved in condition* by any process of mf. or other means, *identity proved* under regulations, and on which all internal taxes to which they were subject, shall be proved to have been paid before exportation, and on which no drawback has been allowed (493 *a*).....Free.

this provision does not apply to any article mfd. in bonded warehouse and exported, nor to any article upon which drawback has been allowed (493 *f. g.*).

and the re-importation of the latter is expressly prohibited, except on payment of duties equal to said drawback (493 *f*).

if any of such re-imported articles were subject to internal tax at the time of exportation, they must pay a duty equal thereto (493 *e*).

when mfd. tobacco which has been exported without payment of internal revenue tax is re-imported, it must be retained in the custody of the collector of customs until internal revenue stamps to pay legal duties are placed thereon (493 *h*).

articles once exported of the growth, product or manufacture of the U. S. upon which no internal tax has been assessed or paid, or upon which such tax has peen paid and refunded by allowance or drawback, are subject to a duty equal to the tax imposed by the internal revenue laws upon such articles (793 *a*).

except articles mfd. in bonded warehouses and exported pursuant to law, which are subject to the same rate of duty as if originally imported (793 *b*).

proof of identity required as to all the above articles (493 *d*).

domestic bacon, drawback on salt used in curing, to be refunded before entry (s. s., 6817).

barrels, etc., valued under $100, certificates of landing, etc., waived (s. s., 5170, 8116, 11,148).

Per ct.

Re-importations:
flour sacks subject to duty equal to drawback allowed (s. s., 6852).
spirits re-impt. must be in original pkgs. (s. s., 7571, 8250).
spirits, return of, when not regarded as re-importations under the laws (s. s., 5829, 6838, 6856, 6885–6).
dutiable mdse. is liable to duty on each re-importation (regs. 1884,. art. 547, and s. s., 2246, 2815, 3010).
this rule extends to dtbl. impts. expt. for repairs, and re-impt., and imposes duty on the entire value, including repairs (s. s.,2081,2631).
from Canada where routes are ptly. by land and ptly. by water, rule as to (s. s., 7069).
imported paintings sent abroad for re-touching, not free on re-impt. (s. s., 9461).
Am. dredge repaired abroad, dtbl. (s. s., 9341).
of American whiskey, no allowance for loss of "Proof" (s. s., 7532).
of cigarettes and tobacco, duty on (s. s., 6556, 7666).
of domestic goods, dtbl. if goods are completed abroad (s. s., 8348).
from Canada, certificate of clearance waived (s. s., 9621).
entitled to warehouse privileges (s. s., 7477).
remfd. and returned, dtbl. (s. s., 7866).
when evidence of expt. to be filed (s. s., 8060).
spirits, when not admitted under 793 and disposition of (s. s., 8094, 9649, 9796).
of foreign goods exported with drawback of customs duties and internal rev. taxes, rules as to duty on (s. s., 6769).
of liquors, gauging and marking of (s. s., 7920).
of machinery as scrap iron, dtbl (s. s., 7504).
quicksilver flasks or bottles, domestic or foreign, actually exported from the U. S. and identity proved (493 *c*). Free.

Per ct.

Re-imported American whiskey, no drawback of duties on exportation (s. s., 9801).
domestic liquors, stamping of (s. s., 10,703).
manufactures, wreckage on railroads (s. s., 9970).
Reindeer skins, dressed (456 *a*)..... 20
tongues (773 *b*)..... 20
Reliefs, paper (425 s. s., 8680)..... 25
Re-liquidations after one year illegal (s. s., 8695).
of goods withdrawn from warehouse (s. s., 7376).
protest and appeal on (s. s. 8398, 8583).
when to be made (s. s., 7354).
validity of (s. s., 5667).
Removal of duty-paid goods from bonded warehouse (s. s., 10,612).
Rennets, raw or prepared (693 s. s., 6624). Free.
Repairs in foreign port of U. S. registered vessel (Pt. I., 1098 s. s., 7774).
machinery imported for, under regs. and expt. (785).....Free.
machinery for, gas meters admitted as, under 785 (s. s., 8125).....Free.
made in foreign country to Am. railroad cars dtbl. on cost of repairs (s. s., 385).
to Am. vessels engaged in frontier trade. (See "Vessels.")
mdse. other than machinery impt. for, or for mf. and exp. not free under 785 (s. s., 8114, but see also s. s., 9566).
of Am. vessels, what articles for, free (s. s., 9047).
to vessels made abroad, dtbl. (s. s., 9517).
Reports of shipment and receipt of mdse. in bond without appraisement (s. s., 10,370).
to Board of General Appraisers (s. s., 10,427).
Reps, silk, or S. ch. val. (414)..... 50
wool ch. val., as mfs. of W. + + under 392.
Residuum, corn starch (773 *a*, s. s., 6039, 6269, 6641)..... 10
olive oil or olive oil foots, as soap stock under 599 (s. s., 6675).....Free.

Per ct.

petroleum (76 s. s., 6502)..... 25
pyrites, burnt (133 *a*, s. s., 9410).
75 cts. per ton.
Resin or rosin, crude (560)..... Free.
not crude (24)..... 10
blocks of, encased in glass for violinists' use, gl. ch. val. (108 s. s., 6697)..... 60
jalap (75 *a*)..... 25
medicinal prep. (75 *a*)..... 25
moulded into blocks for musicians' use (24 s. s., 6694)..... 10
nux vomica (75 *a*)..... 25
of scammony (75 *a*, s. s., 6118)..... 25
oleo (75 *a*)..... 25
Resorcine (76 s. s., 11,063, 11,133)..... 25
dead oil (76 s. s., 11,133)..... 25
red J. (18 s. s., 9766)..... 35
Responsibility of government and of collectors for acts of subordinates, decision of U. S. Supreme Court (s. s., 8871).
Restrictions as to importations in vessels not of the country of production (789, 790).
Reticules, according to material.
Retorts, gas, stone or e. w. (102).
$3.00 each.
platinum and platinum parts thereof for chem. uses (682 s. s., 7335).
Free.
appliances for, not of platinum, dtbl. according to material (s. s., 7335).
Returned American bagging, essential requisites for free entry of, under 493 (s. s., 10,494).
Revalenta Arabica (75 *a*, s. s., 8635)..... 25
Revenue, frauds upon, appraisers' sources of information not to be disclosed (s. s., 6250).
Revere stripes, cotton, lace or embroidery (373 *a*, s. s., 6360)..... 60
Revering, or drawn work, linens ornamented with, + + dtbl. under 371 (s. s., 9035).
Rhododendrons (666 s. s., 10,720)..Free.
Rhubarb, medicinal, crude (560)....Free.
not cr. (24)..... 10
Ribbon bruges for perfuming apartments (355 s. s., 7363)..... 40
wire (215 s. s., 8015)..... 45
Ribbons, according to material.

Per ct.

cotton velvet, dtbl. under 350 (s. s., 6594).
Ribs, steel gun barrel, cls. of when imported with the barrels (s. s., 6780).
Rice, cleaned (261 *a*, s. s., 2026, 9445),
2 cts. per lb.
uncleaned (261 *b*).....1¼ cts. per lb.
broken, which will pass through a sieve com. kn. as No. 12 wire sieve (261 *d*).....¼ of 1 ct. per lb.
cleaned partially (261 *b*, s. s., 5916).
1¼ cts. per lb.
granulated or ground (261 *d*, s. s., 5678, 6986).....¼ of 1 ct. per lb.
uncleaned (261 *d*, s. s., 7113).
¼ of 1 ct. per lb.
flour, so-called, but really wheat starch (323 s. s., 7192, 10,954).2 cts. per lb.
Hawaii, broken (s. s., 6792).....Free.
meal (261 *d*, s. s., 6986)..¼ of 1 ct. per lb.
mixed with flour, dtbl. as cleaned rice (261 *a*, s. s., 9445).....2 cts. per lb.
paddy (261 *c*).....¾ of 1 ct. per lb.
in bags, entered for im. expt. treated as "bulky goods" under art. 748, regs., and allowed to remain on wharf (s. s., 8108).
Patna (261 *b*, s. s., 3137).1¼ cts. per lb.
powder, as starch (323 s. s., 3385).
2 cts. per lb.
toilet (77)..... 50
root, fiber for brooms (597 s. s., 2764).
Free.
siftings or screenings, as rice cleaned (261 *a*, s. s., 6986) .....2 cts. per lb.
Rifle and shot gun combined (215 s. s., 9772)..... 45
Rifles, sporting (169 s. s., 9772)..... 25
Rigging, rope for repair of, not supplies within the meaning of 1358 Pt. I.
Rimmel's extract, alc. perfumery (8 *a*).
$2 per gal. and 50
Ringlets, human hair (461)..... 35
Rings, except hair, when jewelry (452).. 50
hair ch. val. if not jewelry (461)..... 35
metal, not jewelry (215) 45
stone settings for (454 *a*, s. s., 6279)... 10
Ring waste wholly or ptly. W. (388 s. s., 10,728, 10,752).....30 cts. per lb.
Rivets, iron or steel (182)..2½ cts. per lb.
of any other metal (215) 45

R

Per ct.

Rivet-wire rods, of iron or steel, not smaller than No. 6 wire gauge, val. not over 3½ cts. per lb. (147 *a*).
$\frac{6}{10}$ of 1 ct. per lb.
Roasted maize (773 *b*, s. s., 7071)..... 20
Robbins *v.* Robertson, as to im. jewelry. (See s. s., 8790).
Roberson's medium for oil painting, as varnish + + (56 *a*, s. s., 8287)..... 35
"Robes," dress patterns, according to material (s. s., 7711).
same, woolen, as mfs. of W. + + under 392 (s. s., 10,781).
Robes, bear or buffalo, for sleighs, ptly. mfd. (461 s. s., 3351)..... 35
dressed skins, not made up (444 s. s., 3351, 6078)..... 20
goat skin, carriage (461 s. s., 3702, 6078, 7063)..... 35
lap, according to material (s. s., 2374, 7298, 7711).
Robinson's corn solvent pencils, if non-alc. (75 *a*, 4693)..... 25
groats (260 s. s., 8509).....1 ct. per lb.
Rochelle salts, or tartrate of soda and potassa (92).....3 cts. per lb.
Rock drilling machine, not tool of trade (s. s., 9660).
Rockingham earthenware. (See "Earthenware.")
Rock moss, crude (653).....Free.
oil, cr. (773 *a*)..... 10
phosphate, as fertilizer (678 s. s., 4113, 4611).....Free.
salt, as other salt (June 12, 1863, N. Y.).
Rocoa or roncou, and extracts of (484). Free.
copper, iron, or steel. (See those titles.)
rope, of crucible steel, dtbl. under 146 as steel + + (s. s., 6356).
stair, metal (215)..... 45
Stubb's steel, dtbl. as steel in bars under 146 (s. s., 7314).
tie, of iron, dtbl. by assimilation, as bolts under 158 (s. s., 6968).
2¼ cts. per lb.
Roller cloth, wool, for paper machine, as mfs. of W. + + under 392.
Roller sticks for curtains, dtbl. by assimilation, as pickets and palings (225 s. s., 7378)..... 10

R

Per ct.

Rollers, burrstone and iron (215 s.s., 7140) 45
emery (773 *b*, s. s., 8611)..... 20
lithographic, wood (230 s. s., 6136).... 35
wall paper, part met. (215 s. s., 9096). 45
wooden (230)..... 35
Rolling dress goods, cost of, included in value (s. s., 6543).
Rolling mill scales and cinders (202 *a*, s. s., 8463)..... 20
Roman cement, in barrels, sacks or other pkgs., including weight of pkgs. (95 *a*).....8 cts. per 100 lbs.
in bulk (95 *b*).....7 cts. per 100 lbs.
vitriol, sulphate of copper (12).
2 cts. per lb.
Roncegno water, natural mineral water (650 s. s., 7417).....Free.
Roofing, felt and patent asphalted (773 *b*, s. s., 9503, 9668)..... 20
material, iron and asbestos (215 s. s., 7984)..... 45
paper, really a felt (773 *b*, s. s., 9503). 20
slates (131)..... 25
tiles, not of slate, plain (94 *a*)..... 25
same, ornamented (94 *b*)..... 45
tin. (See "Tin.")
Roof paste, made of asbestos and wire (215 s. s., 7984)..... 45
Root, arrow, unmfd. (488).....Free.
broom (773 *a*, s. s., 6215)..... 10
chicory. (See "Chicory.")
dandelion. (See "Dandelion.")
flour, if starch (323 s. s., 10,277).
2 cts. per lb.
if *not* starch, and + + (773 *b*)..... 20
of tapioca (730 s. s., 9031, but see also s. s., 10,277).....Free.
ginger, crude or unground (716). Free.
ground (326 *a*).....4 cts. per lb.
preserved (303)..... 35
licorice, crude or unground (632). Free.
Roots, althea, cut in small pieces (560 s. s., 6788).....Free.
bulbous, not edible (560 or 699 s. s., 8636).....Free.
hop, for cultivation (610).....Free.
imported by Department of Agriculture and U. S. Botanical Garden (679).....Free.
Rope, bale, of hemp, as mfs. of hemp + + (371 *a*, April 21, 1858, N. Y.). 50

Per ct.

buoy and grapnel, of wire and manilla yarn (215 s. s., 9200)..... 45
ends and waste, fit only for paper stock (670).....Free.
Lambeth cotton (355 s. s. 9187)..... 40
log, signal, cod and lead lines, as cordage, which see.
not entitled to withdrawal free of duty as vessel supplies under 1358, Pt. I. (s. s., 6457, 7289).
of cocoa-nut hulls, coir, grass, or bark, as cordage untarred (362 *a*).
1½ cts. per lb.
of raw hides, cut into strips (607). Free.
tarred and untarred. (See "Cordage.")
waste, fit only for paper making (670).
Free.
wire. (See "Wire.")
Roping, wool and hair, as mfs. of wool + + (390).
Rosaline articles, as mfs. of shell + + (462 s. s., 10,929)..... 40
Rosaries, beads ch. val., according to material (s. s., 5079, 8316, 10,898).
ordinary, used by worshippers and usually impt. for sale, not free as regalia (s. s., 8920).
Rose, dry color, as coal-tar dye (18 s. s., 5561)..... 35
leaves, crude (560).....Free.
crystalized, as conf. + + (239 s. s., 9268)..... 50
pink (61)..... 25
water (75 *a*, s. s., 5945)..... 25
wood, mfs. of (230)..... 35
sawed only (220 *a*)..... 15
unmfd. (756).....Free.
Roses, conserve of (303 s. s., 4339)..... 35
ottar of (661).....Free.
Rosin or resin, crude (560).....Free.
on metal spools (215 s. s., 7360)..... 45
Rosolic acid (473 s. s., 9827).....Free.
Rosolio, a cordial (332). $2.50 per pf. gal.
in bottles or jugs (336 *h*).
3 cts. addtl. for each.
Rottenstone (723).....Free.
"Rotunda stove polish" (773 *b*, s. s., 6403)..... 20
Roubles, Russian, value of (s. s., 10,013, 10,428, 10,453).
Roucou and extracts of (484).....Free.

R

Per ct.

Rouge, toilet (77)..... 50
Rouge vigital in grains. (See "Orchil.")
Roving, wool, hair, etc., as mfs. of wool + + (390).
waste, wool in whole or in part (388).
30 cts. per lb.
Royalty on patents, when dtbl. (s. s., 7626).
Rubber fabrics (waterproof) in the piece, for mf. of waterproof coats and cloaks, whether part cotton, silk, or wool, as waterproof cloth under 369 (s. s., 10,241), viz.:
val. not over 25 cts. per sq. yd. (369 *a*) 40
val. over 25 cts. (369 *b*).
15 cts. per sq. yd. and 30
Rubble limestone (773 *a*, s. s., 5851)..... 10
Rubies, cut, but not set (454)..... 10
rough or uncut (557 s. s., 9616)..Free.
set as jewelry (452)..... 50
set, not jewelry, and + + (454 *b*)..... 25
Rubrum bark, acer. (492 or 560)....Free.
Ruby powder (18 s. s., 2635)..... 35
Ruchings, of cotton, flax, or other veg. fiber, and all articles made wholly or ptly. of (373 *a*, s. s., 7551)..... 60
of silk, or S. ch. val. (413 *a*)..... 60
strips of cotton felled and crimped for, but unfinished (355 s. s., 7551)..... 40
Rufflings, neck, of cotton, flax, or other vegetable fiber, and articles made wholly or ptly. of rufflings so composed (373 *a*)..... 60
Rugs and carpets, woven whole for rooms, com. distinction between them (s. s., 9174).
Berlin, oriental, and similar (399).
60 cts. per sq. yd. and 40
buggy aprons not cls. as (s. s., 9721).
dressed furs temporarily sewn together (444 s. s., 7046, 7063)..... 20
jipins. (See "Jipins.")
not portions of wool carpets or carpetings, and not of size to cover ordinary rooms, according to material.
portions of carpets or carpetings made wholly or ptly. of wool + +, pay same rates as like carpets or carpetings (408).
sheepskin, finished for use, as mfs. of W. + + under 392 (s. s., 8484).

R

Per ct.

Rugs, Tourney velvet (400, 408 s. s., 8776, 8969).....60 cts. per sq. yd. and 40
travelling or carriage, according to material.
Turkish pike, length in measurement of (s. s., 6482).
Ruhmkorf spools (215 s. s., 8154)..... 45
Rules or rulers, according to material.
Rum, as spirits (329)...$2.50 per pf. gal.
bay. (See "Bay rum.")
essence or oil of (76)..... 25
cherry, as cordial (332).
$2.50 per pf. gal.
essence or oil of (76)..... 25
made from impt. molasses, drawback on (s. s., 6671).
Rupees, valuation of (s. s., 10,876).
Russia hemp (360).....$25 per ton.
hackled, line of hemp (360).
$50 per ton.
sheetings, not over 100 threads (371).. 50
sheet-iron. (See "Iron.")
Russian rouble. (See "Roubles.")
isinglass. (See "Isinglass.")
sardines, so-called. (See "Fish, small," etc.)
Rust of iron or steel, no allowance for (149 s. s., 7296, 7926).
damage allowed if caused by casualty after voyage completed (s. s., 8272).
Rye (262).....10 cts. per bush.
cannot be entered as seeds (s. s., 6156).
flour (263).....½ ct. per lb.
shorts (263 s. s., 677).....½ ct. per lb.

S

Sable tails, not dressed (588 s. s., 9603). Free.
Sabres and sabre blades (166)..... 35
Saccharine, chem. compound (76 s. s., 8821)..... 25
Sachets, mfd. of silk (414 *a*, s. s., 9533). 50
Sacking, jute, val. 5 cts. or less (374 *a*, s. s., 7265).....2 cts. per lb.
val. over 5 cts. (374 *b*)..... 40
linen, as linens, which see.
Saddlery, all now dtbl. according to material.

Per ct.

Saddles, according to material of ch. val.
old and in use over one year as household effects (s. s., 8124).....Free.
Sad-irons, of cast-iron (161).
$1\frac{2}{10}$ cts. per lb.
Safes, when used abroad over one year by importer, as household effects, free under 516 (s. s., 9703).
Saffron and safflower, and extract of, and saffron cake (694).....Free.
extract, so-called, but really a coal-tar color (18 s. s., 9515)..... 35
Sage (326 *c*, s. s., 6791).....3 cts. per lb.
Sago, crude (695).....Free.
flour (695 s. s., 11,061, but see also s. s., 10,613).....Free.
imitations of, as starch under 323 (s. s., 10,613, 10,954).3 cts. per lb.
Saigon cassia, unground (713 s. s., 4039). Free.
Sail duck or canvas (371)..... 50
needles (179)..... 25
St. John, N. B., transit of goods to and from, via Eastport (s. s., 10,215).
St. John's bread or beans * (699)...Free.
Sal acetosella (76Aug. 27, 1857, Philad.). 25
Salad oil, if olive (44 s. s., 759, 11,206). 35 cts. per gal.
Sal ammoniac (10 *b*).....¾ of 1 ct. per lb.
diuretic (76)..... 25
prunella (76)..... 25
soda (83).....¼ of 1 ct. per lb.
Salep, saloup or selep (700).....Free.
Saleratus (80)..... 1 ct. per lb.
Salicine (696).....Free.
Salicylate of sodium (75 *a*)..... 25
"Salicylate soude," so-called, but known as "Schlumberger French crystalized salicylates," in bulk or not (75 *a*, s. s., 4809)..... 25
Salicylic acid (473).....Free.
Salmon, dried or smoked (293).
¾ of 1 ct. per lb.
fisheries of Alaska, protection of (s. s. 10,319, 10,584).
pickled or salted (292).....1 ct. per lb.
prepared or preserved (295)..... 30
twine, or salmon net twine, so-called,

* In the statute, paragraph 699, this reads, "Saint John's bread or *bene;*" but this must be a clerical error, as bene is an entirely different article, known also as "sesamum seed," the article above cited being the locust pod or fruit. (See s. s., 6874.)

Per ct.

but really linen thread, dtbl. under 370 (s. s., 6054, 6467).

Sal nitre, as saltpeter, crude (685)..Free.

Salol, chem. comp. (76 s. s., 9077, 9762). 25

Salonia sausage, so-called. (See "Sausages.")

Salt cake or sulphate of soda (85).
$1.25 per ton.

Salt, in bags, sacks, barrels, or other pkgs. (322 *a*).....12 cts. per 100 lbs.

in bulk (322 *b*).....8 cts. per 100 lbs.

"Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the U. S., under such regulations as the Secretary of the Treasury shall prescribe (322 *c*).

"and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted (322 *c*).

"and exporters of meats, whether packed or smoked, which have been cured in the U. S. with imported salt, shall, upon satisfactory proof under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars (322 *d*).

drawback on, imported prior to Oct. 1, 1890, and used in curing meats (s. s., 6676).

drawback on, used in curing domestic bacon (s. s., 6817).

used in curing meat (s. s., 6708, 6950).

earthenware jars cont. fine table salt (s. s., 6567).....Free.

for curing fish,* may be used in other districts than that of withdrawal (s. s. 6152).

for preserving timber of vessels, when free (s. s., 6458, 6520).

in bond for curing fish, amendment of regs. for withdrawal (s. s., 5665, and see s. s., 6486, for regs. of sales of such salt in small lots).

no refund of duties on, not used in curing fish (s. s., 8630).

refund of duties on salt used in curing exported meats (s. s., 5882, 5937, see also circular of Nov. 15, 1890, and s. s., 6560, 6708, 6950, 8031, 10,623).

exporters' declaration on entries for (s. s., 10,855).

used in curing smoked meats, drawback on (s. s., 6560).

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* Salt used in curing fish which *have been purchased* by the captain of an Am. fishing vessel, is not exempt from duty (s. s., 1652). Nor is salt which has been used in repacking, further preserving, or curing of fish purchased abroad, *not taken* by a vessel licensed under U. S. laws to engage in the fisheries (s. s., 3429).

In s. s., 3131, the department decided that, "Fish caught by foreign vessels, *and purchased*, cannot be treated as '*taken*' by American vessels within the meaning of the statute;" but added that "the case would be different were they caught with a licensed vessel's gear, by parties employed by the master (though not forming a portion of his crew), and afterwards brought to the U. S. *in such vessel.*"

In s. s., 5184, it was held that "salt in bond can be withdrawn for use in curing fish without payment of duty" at any time "within three years from the date of importation."

"There is no provision of law or regulation to authorize a *further withdrawal* of salt in bond for the *resalting* of fish which has been once cured with salt withdrawn in bond" (s. s., 10,174).

The privileges of salt in bond for curing fish *not* extended to "salt used in salting seines" (s. s. 2323).

Nor can "such salt be used for *any other purpose* than for actually curing *fish for food*, and is consequently excluded from use in the salting of seines or the curing of porgies or other fish of that description, which are not generally used as food" (s. s., 2471), nor for curing or preserving 'pogiechum,' or other fish for manure (s. s., 1815).

Per ct.

Salt used in curing meats, refunds on * (s. s., 8031, 10,623).
used in curing oysters, privileged same as in case of fish (s. s., 7847).
used in packing canned meats, drawback on (s. s., 6517).
withdrawal of, for re-curing fish, not allowed (s. s., 10,174).
Salt, celery (287 s. s., 6080)..... 45
Saltpeter, crude (685).....Free.
refined or ptly. refined (72).1 ct. per lb.
Salt sacking, of twilled jute, as mfs. of jute + + under 374 (s. s., 1736, 7024).
Salted yolks of eggs (773 *b*, s. s., 6277)... 20
Salts, aniline (481).....Free.
black (685).....Free.
brown (76)..... 25
Carlsbad sprudel (76 s. s., 9217, 9715). 25
chemical + + (76 s. s., 9217, 9715)... 25
for manure (600 s. s., 6264).....Free.
dung (600 s. s., 497, 561, 715)...Free.
epsom (34 *c*).....$\frac{3}{10}$ of 1 ct. per lb.
Glauber's, or sulphate of soda (85).
$1.25 per ton.
manure salts (600 s. s., 7452, 7764).
Free.
napthol (76 s. s., 10,143)..... 25
of cinchona bark (690).....Free.
iodine (76)..... 25
Kissingen (76 s. s., 2271)..... 25
morphia (35).....50 cts. per oz.
quinia (690).....Free.
Rochelle (92).....3 cts. per lb.
santonine contg. 80 per cent. or over of santonine (78).....$2.50 per lb.
strychnia or strychnine (87).
40 cts. per oz.
tartar, granulated and purified, in pound bottles (75 *a*, s. s., 4575)... 25

Per ct.

or "pure carbonate of potash," so-called (80, 774 s. s., 4575).
1 ct. per lb.
tin (76)..... 25
uranium (746).....Free.
Vichy (76 s. s., 2021)..... 25
Salvador, parcels post importations from (s. s., 9463).
"Salvation Army" music, application of copyright act (s. s., 10,968).
Salves, med. prop. prep. (75 *a*, s.s., 4835) 25
toilet (77)..... 50
Sample articles for exhibition, not free (s. s., 7379).
books of colored lithographic designs of linoleum, having com. value although for free distribution, are dtbl. (s. s., 7277).
cards and books of fish hooks dtbl. (215 s. s., 9939)..... 45
goods, special discounts in invoices of, cannot be allowed (s. s., 10,847).
show jugs and pitchers dtbl. (s. s., 9990).
trunks of commercial travellers (686 s. s., 7394).....Free.
Samples,† advances of invoice values on retained samples irregular (s. s., 6601).
and pattern cards, without com. value (s. s., 531, 4828, 9069, 9243, 9462).
Free.
same, of commercial val. dtbl. (s. s., 6132, 8943, 9939, 10,134, 10,461, 10,886).
cigars impt. as, dtbl. (s.s., 7465, 7466),
covers in book form, contg. samples of textile fabrics are dtbl. (s. s., 3781).
for National Museum at Washington requested (s. s., 6417).

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* "A preliminary notice of intention to ship for refund is an indispensable pre-requisite for an allowance of drawback or refund" (s. s., 7842).

In s. s., 5882, the department (under the act of 1883, which in this particular was identical with the present provision) ruled that "the quantity of salt upon which drawback is allowed shall not exceed 20 pounds to 100 pounds of dry salted meats, nor 40 pounds of salt to 100 pounds of pickle-cured meats," and in s. s., 6560, "that smoked meats, whatever may be the mode of salting applied to them, should be treated as '*dry salted*' meats."

† "A sample may be defined commercially as a specimen of an article intended to *sell the goods it represents.*" Blotting cards for general distribution, containing advertisements of other articles were not held to be samples, but to be dtbl. "like placards, business cards, show cards and similar devices" (s. s., 10,461).

Per ct.

of brandy liable to forfeiture (s. s., 9157).
carpets, dtbl. (s. s., 9462).
cloth, when dtbl. (s. s., 8998).
coat linings, having com. val., dtbl. (s. s., 8943).
cocoa, dtbl. (s. s., 10,134).
med. specifics, dtbl. (s. s., 7091).
preservation of by appraisers (s. s., 7487).
printed sheets not admitted free as (s. s., 6132).
ruling as to return of, by appraisers (s. s., 8710).
sugar, exchange of, for re-test (s. s., 10,100).
wine and spirits, entry of not allowed (s. s., 3377).
yarn of no com. val. in folding cards (s. s., 9069).....Free.

Sampling and statement of class of sugars and molasses. (See regs. s. s., 5725, 6859).
of sugars for drawback (s. s., 3879).

Sam Shu wine (74 s. s., 9083).
50 cts. per lb.

San Antonio, an I. T. port (s. s., 10,049).

San Diego, an I. T. port (s. s., 9997).
a port for transit goods to Mexico (s. s., 9989).

San Francisco, port of transit (s. s., 8088).

Sanctuary lamp for religious society (692 s. s., 8976).....Free.

Sand, crude or mfd. (723 s. s., 7816, 8510).
Free.
crucibles (99 s. s., 3845)..... 25
iron or chilled shot (215 s. s., 7816).... 45
molding (723 s. s., 8546)..... Free.
magnetic, as iron-ore (133 *a*, s. s., 7126).....75 cts. per ton.

Sand Point, Alaska, port of delivery (s. s., 10,819).

Sandal wood, mfs. of (230)..... 35
unmfd. (756).....Free.

Sandarac gum, crude (560)..... .....Free.
not cr. (24)..... 10

Sandstone, hewn, dressed or polished (128)..... 40
not hewn, dressed, or polished (127).
11 cts. per cub. ft.
brown, with sides and face squared and fit to be placed in walls (128 s. s., 8645)..... 40
for grinding wood into pulp (773 *b*, s. s., 8120)..... 20

Sanguin extract of berries (26,774 s. s., 9103).....$\frac{7}{8}$ of 1 ct. per lb.

Santonate of calcium (76 s. s., 9935)..... 25

Santonine and all salts thereof contg. 80 per cent. or over of santonine (78).
$2.50 per lb.

Sarcocolla gum, crude (560).....Free.
not crude (24)..... 10

Sarcophagus, red granite (128 s. s. 10)... 40

Sardelles, small eviscerated fish, in brine in kegs as herrings (294 *a*, s. s., 9773).....$\frac{1}{2}$ ct. per lb.

Sardines and anchovies, packed in oil or otherwise in tin boxes, viz:
whole boxes, of not over 5 inches long, 4 wide, and $3\frac{1}{2}$ deep (291 *a*).
10 cts. each.
half-boxes, of not over 5 inches long, 4 wide, and $1\frac{5}{8}$ deep (291 *b*).
5 cts. each.
quarter-boxes of not over $4\frac{3}{4}$ inches long, $3\frac{1}{2}$ wide, and $1\frac{1}{4}$ deep (291 *c*).
$2\frac{1}{2}$ cts. each.
eighth-boxes or other boxes of less capacity by cubic measurement than quarter-boxes (291 *d*, s. s., 10,042, 10,768).....$2\frac{1}{2}$ cts. each.
in oval-shaped tins, same rates as above (s. s., 10,768).
impt. in any other form than in tin boxes or in tin boxes of greater cubic dimensions than above whole boxes (291 *d*, s. s., 10,768)..... 40

Russian, so-called, being small fish highly spiced, in kegs with vegetables, if fish ch. val. (295 s. s., 6024)..... 30
so-called "sardines in oil smoked" (295 s. s., 10,101)..... 30

Sardinian earth, as ochery earth, dry (54 *a*, s. s., 9770)...$\frac{1}{4}$ of 1 ct. per lb.
same, in oil (54 *b*, s. s., 9770).
$1\frac{1}{2}$ cts. per lb.

Sarsaparilla, crude (560).....Free.

Sash stock, pine (220 s. s., 4958)..... 20

Sassafras bark and root, crude (560).
Free.

Per ct.

Sassafras bark and root, not crude (24).. 10
oil of (76)..... 25
Satchels or handbags, lr. mat. cut in shape for mf. of (461, s. s., 8363)... 35
Satin-back ribbons, C. ch. v. * (355 s. s., 11,186)..... 40
strips, embossed (414 s. s., 6522)..... 50
white (51)..... $\frac{3}{4}$ of 1 ct. per lb.
wood, mfs. of + + (230)..... 35
sawed boards, etc., of. (See "Lumber.")
unmfd. (756).....Free.
Satine or sateen, as cotton cloth (s. s., 3889, 6328).
Satins, silk ch. val. (414)..... 50
Saucepans, brass or copper (215)..... 45
iron, cast- (161)..... $1\frac{2}{10}$ cts. per lb.
coated, tinned, or glazed (163). 3 cts. per lb.
Sauces of all kinds + + (287)..... 45
anchovy, bloater, shrimp and other fish pastes (287 s. s., 7388)..... 45
celery salt, dtbl. as (287 s. s., 6080) ... 45
Chinese soy (287 s. s., 11,202)..... 45
mustard (287 s. s., 6280)..... 45
Sauer krout or kraut (697).....Free.
Sault Ste. Marie, an I. T. port (s. s., 9262).
Sausage, Bologna, "Frankfurter"† (312) 25
prepared meats disguised as (312 s. s., 7361)..... 25
casings, artfl. of paper (425 s. s., 9377)..... 25
meat in cans (312 s. s., 7066)..... 25
Salonia, as Bologna† (312)..... 25
skins (698).....Free.
Sawdust, wood veneers, and glue compressed articles (230 s. s., 7831)..... 35
for dyeing and tanning (492 Jan. 28, 1867, N. Y.).....Free.
other than for dyeing or tanning (472 or 773 *a*, s. s., 4899)..... 10
Sawed cedar timber (220 *a*, s. s., 11,096). 15
lumber and timber, measurement and cls. of (s. s., 5915, 10,742).

Per ct.

Saw plates, blades or blanks (other than circular) wholly or partly mfd.
val. not over 1 ct. per lb. (146 *a*). $\frac{4}{10}$ of 1 ct. per lb.
val. over 1 ct., not over $1\frac{4}{10}$ cts. (146 *b*)..... $\frac{5}{10}$ of 1 ct. per lb.
val. over $1\frac{4}{10}$ cts., not over $1\frac{8}{10}$ cts. (146 *c*)..... $\frac{8}{10}$ of 1 ct. per lb.
val. over $1\frac{8}{10}$ cts., not over $2\frac{2}{10}$ cts. (146 *d*)..... $\frac{9}{10}$ of 1 ct. per lb.
val. over $2\frac{2}{10}$ cts., not over 3 cts. (146 *e*)..... $1\frac{2}{10}$ cts. per lb.
val. over 3 cts., not over 4 cts. (146 *f*)..... $1\frac{6}{10}$ cts. per lb.
val. over 4 cts., not over 7 cts. (146 *g*)..... 2 cts. per lb.
val. over 7 cts., not over 10 cts. (146 *h*)..... $2\frac{8}{10}$ cts. per lb.
val. over 10 cts., not over 13 cts. (146 *i*)..... $3\frac{1}{2}$ cts. per lb.
val. over 13 cts. not over 16 cts. (146 *j*)..... $4\frac{2}{10}$ cts. per lb.
val. over 16 cts. (146 *k*). 7 cts. per lb.
circular, of steel, pay *in addition* to the above rates (152 *c*)...1 ct. per lb.
Saws, back (183 *e*)..... 40
circular (183 *d*)..... 30
cross-cut (183 *a*).....8 cts. per linear ft.
drag, not over 9 in. wide (183 *b*). 10 cts. per linear ft.
over 9 in. wide (183 *c*). 15 cts. per linear ft.
hand (183 *e*)..... 40
mill and pit, not over 9 in. wide (183 *b*). 10 cts. per linear ft.
over 9 in. wide (183 *c*). 15 cts. per linear ft.
all other than above (183 *e*)..... 40
Saxolaine hosiery, C. and W. as knit goods of W. under 392 (s. s., 7756).
Scaglioli tops for tables, etc., according to comp. of ch. v.
Scales and scale beams, according to material.
and cinders of rolling mill, dtbl. as

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* These ribbons of which cotton *velvet* is ch. v., may possibly be dutiable as C. velvets under 350, or as velvets containing less than 75 per cent. in weight of silk under 411.

† Both Frankfurter and Salonia sausages were held to be free under the act of 1883, on account of their similitude to Bologna sausage (s. s., 9340, 9406). But under the present act, similitudes of free articles cannot be classified with them. But see also s. s., 2220 as to "German sausages."

Per ct.

metals unwrought + + under 202 *a* (s. s., 8463)..... 20
and weights, metal (215 s. s., 6236, 7606, 10,486)..... 45
platform, allowance of use of for weighing sugar (s. s., 7959).
Scammony, or resin of, cr. (560)...Free.
prep. for med. uses (75 *a*, s. s., 6118). 25
Scantlings, as lumber, which see.
Scapularies, printed on cotton (423 s. s., 10,930)..... 25
Scarfs, cotton ch. val. (349 *a*)..... 50
drawback on (s. s., 7090).
linen (372 *c*)..... 55
mfd. several in a piece, but separated before importation, dtbl. as wearing apparel (Maillard *v.* Lawrence, 16, How., 251).
silk ch. val (413 *a*, s. s., 4418)..... 60
wool, wholly or ptly. other than knit (396 *a. d.*).....49½ cts. per lb. and 60
Scenery, theatrical, as paintings (465 s. s., 9161)..... 15
"Scholars' Companions" or school boxes for holding pencils, etc., according to material (s. s., 9164).
School satchels, hemp ch. val. (371 *a*, s. s., 5834)..... 50
same, jute, slightly ornamented with wstd. braid. dtbl. under 374 (s. s., 6791).
Schools, common glass bottles for, dtbl. (s. s., 3044).
Schools, colleges, academies, and seminaries of learning in the U. S. are entitled to the *free entry* of the following articles, *when specially imported in good faith for their use or by their order*, viz. :

1. Books, maps, lithographic prints, and charts, not more than two copies in any one invoice, under regs. (515).....Free.
2. Regalia, gems, statues, statuary, and specimens of sculpture, under 692, the term "regalia" to "be held to embrace *only such* insignia of rank or office, or emblems, as may be worn upon the person or borne in the hand during public exercises of the institution using the same, and shall *not include* articles of furniture or fixtures or of regular wearing apparel, nor personal property of individuals" (692 *b*) .....Free.
3. When incorporated *or established* as institutions for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, they are also entitled to the free entry of the following articles, if not intended for sale, viz. :

philosophical and scientific apparatus, instruments and preparations,* statuary, casts of marble, bronze, alabaster, or plaster of Paris ; paintings, drawings, and etchings (677).....Free.
outfit of a printing office, sp. impt. for, not free (s. s., 8033).
private, books impt. by individuals for, not free (s. s., 7060).
Scientific apparatus defined (s. s., 6811).
instruments, and preps. sp. impt. (See "Schools," "Institutions," and "Societies.")
Scientists, importations by, for exhibition, etc. (See "Art, Works of.")
Scilla or squills (560).....Free.
Scissors (215 s. s., 10,920)..... 45
surgical (215 s. s., 7509)..... 45
Scoop nets, cotton (355)..... 40
flax, dtbl. under 367.
Scotch bagging. (See "Bagging.")
caps, woven (396 s. s., 6718, 7214, 8506, 10,961).....49½ cts. per lb. and 60
Scoured, certain cambrics, dtbl. as unbleached cotton cloth (s. s., 8988).
Scrap albums, wholly or ptly. mfd. (420 s. s., 7103)..... 35
book covers, cost of stamping and embossing dtbl. (s. s., 9089).
brass or Dutch metal (189). 1½ cts. per lb.
copper, old or new (192)...1 ct. per lb.
India rubber (613 s. s., 5589, 5620, 10,790).....Free.

* See notes to "Philosophical apparatus," and to "Institutions."

Per ct.

Scrap iron and steel, wrought- and cast- (134 s. s., 8054, 8214, 9358, 10,556).....$\frac{3}{10}$ of 1 ct. per lb.
but nothing to be deemed such scrap, except waste or refuse iron or steel, fit only to be remfd. (134).
and steel boiler punchings, and clippings, bridge, rod, and beams, clippings and crop ends (134 s. s., 8054).....$\frac{3}{10}$ of 1 ct. per lb.
ballast, equipment of vessels when not dtbl. (s. s., 8500).
car wheels, domestic, old and worn out, dtbl. as (s. s., 7935, 8229).
crop ends from Swedish bar-iron, not scrap (s. s. 8489).
domestic iron bands from cotton bales returned as old scrap (134 s. s., 7731).....$\frac{3}{10}$ of 1 ct. per lb.
machinery returned as old scrap (134 s. s., 7504).....$\frac{3}{10}$ of 1 ct. per lb.
shearings cut from boiler plates, not scrap (s. s., 9490).
tinned sheet-iron, cuttings of, not iron scrap, but dtbl. as mfs. of met. + +, under 215 (s. s., 8780).
trimmings, clippings, and borings, dtbl. as (s. s., 8214).
lead, old (200 s. s., 1435).2 cts. per lb.
leather, old or new (472 s. s., 1847, 3355, 5993)..... 10
no allowance of drawback for (s. s., 8573).
silk. (See "Silk.")
tobacco, as mfd. tobacco + + (244 s. s., 6146, 11,029).....40 cts. per lb.

Per ct.

zinc, old and worn out (214).
$1\frac{1}{4}$ cts. per lb.
Scraps of lamb skin for covering buckles (456 *c*, s. s., 4965)..... 20
Scratch brushes of metal (427 s. s., 5519). 40
Screen paper (422)..... 25
plates, used in mfg. paper, may be impt. for repair as machinery, under 785 (s. s., 3780).
Screens, fire fenders of brass wire, dtbl. as mf. of metal + + (215 s. s., 8684). 45
for culm and slack, rule as to (s. s., 3952).
made of carpeting are subject to the rates of duty imposed on like carpets or carpetings (408).
other than of carpeting, decorated by Am. artist and being works of art (757 s. s., 8989).....Free.
riddle or sieve, according to material. (See "Wire Manufactures.")
silk ch. val., Japanese and other (414 *a*, s. s., 7565)..... 50
Screws, commonly called wood screws.* over 2 inches long (184 *a*).
5 cts. per lb.
over 1 in. and not over 2 in. long (184 *b*) .....7 cts. per lb.
over $\frac{1}{2}$ in. and not over 1 in. long (184 *c*).....10 cts. per lb.
not over $\frac{1}{2}$ in. long (184 *d*).
14 cts. per lb.
jewelers (215 s. s., 7159)..... 45
if parts of watches (211)..... 25
metal other than above (215)..... 45
wooden (230)..... 35
other than above according to material.

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* NOTE.—It is doubtful whether any other "*wood-screws*" than those of iron or steel are *now* embraced in this provision; although the descriptive term—"screws, commonly called wood-screws"—is precisely the same used in former laws, under which the practice of including those of other metals, in accordance with Department decision, "s. s., 2465," obtained. The "metal" schedules in those laws, however, were not divided into special sections for different metals; whereas, in the present law, "Schedule C," providing for "*Metals and manufactures of*," is divided into *four distinct sections*, descriptively headed—"Iron and Steel"—"General Provisions"—"Manufactures of Iron and Steel"—and "Miscellaneous Metals and Manufactures of"—with distinctive provisions under *sub-heads* in all but the second. These screws are placed in the third section, headed—"Manufactures of Iron and Steel"—of which section it may be noted, as a significant fact, that it contains but a single paragraph (that for engraved plates), which definitely specifies any other manufactures than such as are made at least in part of iron or steel, and generally recognized as mfs. of those metals; the term "Cutlery," under which knives, etc., are placed being well understood to embrace only articles made by a cutler; and according to Worcester's definition—"of iron or steel."—EDITOR.

Per ct.

Screw wire rods. (See "Wire.")
Scrim, flax burlaps, over 60 inches wide (371 *a*, s. s., 9091)..... 50
same, not over 60 inches wide (364). $1\frac{5}{8}$ cts. per lb.
Scroll iron or steel. (See "Iron.")
ivory (462 s. s., 6395)..... 40
Sculptors, Am. not allowed free entry for statues made abroad from their own models prep. in this country (s. s., 9730).
professional, copies of statuary, the work of other artists executed by, are entitled to entry under 757 *a* (s. s., 5926).....Free.
Sculpture, if statuary (465)..... 15
specimens of church altars and their appendages not cls. as (s. s., 6032).
specimens of, for societies, etc. (See "Societies" and "Schools.")
Scythes (215)..... 45
snaths, wood (230)..... 35
stones, arfl. as whetstones (608 s. s., 8786).....Free.
Sealing, cording, etc. of mdse. tr. in bond. (See s. s., 3092–3).
wax (773 *b*)..... 20
Seal oil of Am. fisheries (661).....Free.
of foreign fisheries (46 s. s., 6993). 8 cts. per gal.
fur skins, dressed, charges for lot money, brokerage, insurance, interest, dressing, dyeing, and cold storage, are dtbl. as expenses incurred in bringing the furs to their finished condition (s. s., 8899).
dressed and finished (444)..... 20
not dressed in any manner (588). Free.
skin cloak, silk lined (461 s. s. 9085)... 35
mohair coating, C. wstd. and mohair as worsted fabrics under 392 (June 5, 1857, N. Y.).
sacques, as mfs. of fur (461)..... 35
Seals, silk-, so-called, of silk, C. and wstd. dtbl. under 392 (414 *b*, s. s., 7377).
Searches and seizures, as to obscene and immoral impts. (782–4).
Search warrants for smuggled goods (Pt. I., 1336 s. s., 5697).

S

Per ct.

Sea root, unmfd. (773 *a*, s. s. 2793)..... 10
shells, unmfd. (701).....Free.
Sea stores. (See index to Part I.)
excessive, dtbl. (s. s., 6725, 8091, 9897, 9927).
foreign, dtbl. when transferred from one vessel to another after arrival here (s. s., 8314).
if not intended for sale and not mdse. (s. s., 8314).....Free.
surplus cannot be entered for w. h. (s. s., 7697).
"Sea tangle tents," so-called, mfs. of seaweed (460 s. s., 4635)..... 30
Seaweed, agar-agar. (See "Isinglass.")
weed, crude or unmfd. + + (653). Free.
Seating, hair (449).... 30 cts. per sq. yd.
Seattle, Wash., act relating to (s. s., 9317).
subport of entry and delivery (s. s., 10,219).
Seed cane and seeds for Department of Agriculture, or U. S. Botanical Garden (679).....Free.
Seed-lac (626).....Free.
Seeds, agricultural, all + + (286)..... 20
all + + (286 and see s. s., 7107)..... 20
anise (699).....Free.
star (286)..... 20
annatto (286)..... 20
anthoxanthum odorata (699 s. s., 10,949).....Free.
aromatic, med. not edible, cr. + + (560).....Free.
same, not altogether cr. and + + (24) 10
balm (286 s. s., 10,949)..... 20
beans (270 s. s., 9355). 40 cts. per bush. of 60 lbs.
veg. or string in the pod, in natural state (288)..... 25
bene. (See "Saint John's bread.")
beet, not sugar (286 s. s., 1791, 6093, 7313)..... 20
canary (699).....Free.
caraway or carui (699).....Free.
cardamon (699).....Free.
castor or castor beans, per bush. of 50 lbs. * (284).....50 cts. per bush.

* Tare allowed for the weight of the pods (s. s., 582).

S

	Per ct.
Seeds, celery (286 s. s., 1757, 1812, 1903)	20
chia (286)	20
chicory (286)	20
conium cicuta, or hemlock, cr. (560)	Free.
not crude (24)	10
coriander (699 s. s., 8559)	Free.
cork oak, acorns of (475 s. s., 9332)	Free.
cotton (699 s. s., 5892)	Free.
cummin (699)	Free.
fennel (699)	Free.
fenugreek (699)	Free.
flax or lin-, per bush of 56 lbs. (285)	30 cts. per bush.
no drawback allowed on oil cake made from imported seeds.	
flower, all + + (699 s. s., 5985)	Free.
for Department of Agriculture, or U. S. Botanical Garden (679)	Free.
garden + + (286 s. s., 6635, 7313, 8122, 8131)	20
the following,* held to be garden seeds by decisions s. s., 8122 and 8131, are dtbl. under 286 at	20
artichokes, asparagus,	
balm, beans (not edible), beets (not sugar), borage, broccoli, Brussel's sprouts,	
cabbage, carrot, cauliflower, celeriac, celery, chevil, chicory, chive, collard, corn-salad, cress, cucumber,	
dandelion,	
egg-plant, endive,	
hyssop,	
kale, kohl-rabi,	
lavender, leek, lettuce,	
marjoram, martynia proboscidia, melon, mushroom spawn,	
nasturtium,	
okra, onion,	
parsley, parsnip, pepper,	
radish, rhubarb, rosemary, rue,	
saffron, sage, salsify, savory, scorzonera, sea kale, shalot, sorrel, spinach, squash, Swiss-chard,	
thyme, tomato,	
vegetable-marrow.	

S

	Per ct.
grass, all + + (699 s. s., 5864)	Free.
hemp (699)	Free.
hoarhound (699)	Free.
horticultural + + (286)	20
jute (286)	20
lentils (288 s. s., 6608, 8004, 8131)	25
lupini (288 s. s., 11,059)	25
lycopodium, cr. (560 s. s., 11,080)	Free.
mangel-wurzel (699)	Free.
medicinal, all + + cr. (560)	Free.
not cr. (24)	10
maw or poppy (285 s. s., 3451, 7827),	30 cts. per bush. of 56 lbs.
moon (285 s. s., 3451).	30 cts. per bush. of 56 lbs.
mustard, brown and white (699)	Free.
of forest trees (286)	20
of morbid growth, not edible + + cr. (560)	Free.
same, not cr. (24)	10
oil + + (285 s. s., 8759).	30 cts. per bush. of 56 lbs.
no drawback allowed on oil cake made from imported seeds.	
olive seed kernels (773 *b*, s. s., 8524)	20
pea beans (270 s. s., 11,235).	40 cts. per bush. of 60 lbs.
pease, edible. (See "Pease.)	
flowering (699)	Free.
poppy as oil seeds (285 s. s., 7827).	30 cts. per bush. of 56 lbs.
pumpkin (286 s. s., 7259)	20
quince (286 s. s., 11,212)	20
rape (699)	Free.
Saint John's bread or bean (699)	Free.
sesame, sesamum, or bene (286)	20
sorghum, for seed (699)	Free.
sugar beet (699)	Free.
cane, for seed	Free.
sweet pea, as flower seeds (699 s. s., 9231)	Free.
tropaeolum (699 s. s., 9354)	Free.
turnip (286 s. s., 7313)	20
Segars. (See "Cigars.")	
Seidlitz mixture (75 *a*)	25
powders (75 *a*)	25
Seine and gilling twine of flax or hemp (371 s. s., 6262, 8477, 10,332)	50

* Attention is directed to the definite provision of paragraph 286, which, besides garden and agricultural seeds, includes at a duty of 20 per cent, ad val., all "*other seeds not specially provided for in this act.*"

Per ct.

Seines, flax, comp. of threads or twine of yarn of a number not higher than 20 (367 *a*).15 cts. per lb. and 35
when comp. of threads or twine of finer yarn (367 *b*).20 cts. per lb. and 45
Seizures, classification of seized mdse. (s. s., 9590).
computation of home values, fractional parts of a dollar (s. s., 9799).
disposal of small seizures by sale (s. s., 7446, 7794).
lumber made from imported free logs, not subject to (s. s., 7686).
Selep or saloup (700).....Free.
Sellers of goods, declarations to invoices by (s. s., 10,614).
Sels mineraux waters (76 s. s., 6837)..... 25
mineraux waters de vichy (76 s. s., 6837)..... 25
natural Sainte Marie (76 s. s., 6837)... 25
Seltzer bottles, gl. and metal (108 s. s., 4985)..... 60
water, artfl. mineral water dtbl. under 341 (s. s., 5325).
bottles contg. pay addtl. duty.
Seminaries. (See "Schools.")
Semonla, as farina under 565 (s. s., 7076).....Free.
Seneca root, crude (560).....Free.
not cr. (24)..... 10
Senegal, gum, crude (560).....Free.
Senna, in leaves (560).....Free.
Sensitized paper (419)..... 35
Separately packed and specified goods on an invoice may be cls. separately (s. s., 8213).
Sepia, cuttle fish bone (555).....Free.
Serges, mohair or wstd., as dress goods under 394–5.
Serial numbers, periodicals, in stiff covers (423 s. s.,7283) 25
Servants, dom., can come to the U. S. with employers, under alien contract labor law (s. s., 11,014).
Servers, fish, pie, and cake, German silver or silver (215 s. s., 7921)..... 45

Per ct.

Setons, India rubber (461)..... 35
Settings of precious stones, cut for jewelry but not set (454 *a*, s. s., 6279)... 10
Sewing machines (215)..... 45
needles for (178)..... 35
needles, hand (656).....Free.
silk, all except spun silk (410 *a*)..... 30
spun (410 *b*, s. s., 3900)..... 35
Sextants, metal (215)..... 45
glass and metal only 5 per cent. glass (215 s. s., 1606)..... 45
Shackles, or adjustable chain links, not forgings (215 s. s., 9008)..... 45
Shaddocks, in natural condition (580). Free.
Shades, glass (108 s. s., 6014, 6558)..... 60
Shafting. (See "Steel.")
Shafts for repair of foreign steamers dtbl. (s. s., 11,220).
steamer, crank and all others. (See "Steel.")
Shale, per ton of 28 bush. 80 lbs. each (432 *a*, s. s., 5308)...75 cts. per ton.
oil distilled from (76 s. s., 7396)..... 25
Shams, cotton lace (373 s. s., 6214)..... 60
Shanks, button, metal (215 s. s., 9017).. 45
Shark fins, prep. for preservation (293 s. s., 10,754).....¾ of 1 ct. per lb.
skins (605).....Free.
Sharpeners, emery knife (215 s. s., 9393). 45
Shavings, to be used in making paper and fit only for that use and for no other mf. (670).....Free.
Shawl pins (206)..... 30
Shawls, all + + (and excepting especially those commercially known as "woolen or worsted shawls," and those embroidered or made wholly or in part of lace composed of any vegetable fiber) are dtbl. as wearing apparel according to material, under the several paragraphs, respectively, which specifically provided for wearing apparel.*
The last clause of paragraph 373 provides. "That *articles of wearing*

* All shawls (excepting linen, silk and wool) even when mfd. several in a piece, but separated before importation, were, under our earlier tariff laws, held to be dtbl. as wearing apparel. (Maillard *v.* Lawrence, 16 How., 251.)

In s. s., 5903, the Treas. Dept. held that "shawls are unquestionably wearing apparel," and in s. s., 5117, referring to the case of Friedman *v.* Arthur, says: "The principle established by the

Per ct.

apparel, and textile fabrics, *when embroidered* by hand or machinery, and *whether specially or otherwise* provided for in this act, *shall not pay a less rate* of duty than that fixed by the respective paragraphs and schedules of this act upon *embroideries of the materials* of which they are respectively composed."

And paragraph 392 specifically provides for "woolen or worsted shawls;" including, of course, all shawls commercially known by that designation.

The proper classification of these articles under these provisions and past rulings would seem to be as follows:

Shawls, broché (396 s. s., 2838), 49½ cts. per lb. and 60
camels' hair, cashmere or India and all other wholly or ptly. of animal hair + + (396 s. s., 1535 and May 1, 1867, C. K.)..49½ cts. per lb. and 60
cotton or other veg. fiber (excepting linen) or of which C. or such other veg. fiber is the comp. of ch. v. and + + (349 *a*) * 50
embroidered, if of cotton, linen or other veg. fiber (373 *b*)..... 60
if silk (413 *a*)..... 60
if wholly or ptly. of W., wstd. or animal hair (398)..60 cts. per lb. and 60
same, if emb. with silk (396, 373 *b*, Jan. 28, 1862, N. Y., and Maillard *v.* Lawrence, 16, How., 251, s. s., 2821).... 49½ cts. per lb. and 60
knit of wool or wstd., if com. kn. as "woolen or worsted shawls," are dtbl. *as such* under 392 (s. s., 5243, 5256).
lace of veg. fibers ch. v. (373 *a*)..... 60
of silk (413 *a*)..... 60
wool, wstd., or animal hair (396). 49½ cts. per lb. and 60
merino (396 s. s., 2997). 49½ cts. per lb. and 60
silk or S. ch. v. (413 *a*)..... 60

Per ct.

same, if part rubber (413 *b*). 8 cts. per oz. and 60
wool or wstd. com. kn. as such (392).
val. not over 30 cts. per lb. (392 *a*). 33 cts. per lb. and 40
val. over 30 and not over 40 cts. (392 *b*).....38½ cts. per lb. and 40
val. over 40 cts. (392 *c*). 44 cts. per lb. and 50
wstd. and silk (396 s. s., 6766). 49½ cts. per lb. and 60
"Shearlings," as Class 1 wool (384 *a*, s. s., 10,208).....11 cts. per lb.
Shears, iron or steel, of all kinds (215)... 45
Sheathing, felt, adhesive, for vessels (569 s. s., 10,460).....Free.
metal (yellow) of which copper is ch. val. and not wholly or in part of iron ungalvanized (195)..... 35
cancellation of entry for, on register of vessel, which has changed same for enrollment and license (s. s., 8422).
new, brought by foreign vessel to be put on it here, dtbl. (s. s., 8113).
on vessels, when dtbl. (s. s., 8715).
old, and fit only for remf. (189 s. s., 6200, 6205).....1½ cts. per lb.
old, if stripped from vessel in frn. port dtbl. (s. s., 7906, 10,988).
old, stripped from American vessel repairing at U. S. port not an importation (s. s., 4135).
stripped from frn. vessel in port, for repairs, not dtbl. as an impt. (s. s. 7151).
taken from frn. vessel in a frn. port, and brought to the U. S. in that vessel is dtbl., although such metal was of domestic mf. (s. s., 1783).
withdrawn from w. h. for repair of Am. vessel which is subsequently sold to foreigners (s. s., 7896).
Sheathing paper, in sheets, glazed and to be used for wrapping (420 *a*, s. s., 8859)..... 35

decision in this case is that shawls made partly of wool and partly of worsted or other materials, but of which wool is the component of chief value, or which were known commercially, as woolen shawls, when the act of 1867 was passed, are to be classified as woolen shawls."

* If rubber is a component the duty would be (349 *b*) 50 cts. per lb. and 50 per cent.

	Per ct.
for lining cases, fancy boxes, etc., as paper + + (422 s. s., 10,155).....	25
Sheaves of wheat and grass, prepared by sun bleaching only, for decorating baskets, etc. (773 *a*, s. s., 10,073) ...	10
Sheep, American, exported shorn and returned bearing fleeces and identified (493 *a*, s. s., 2492).....Free.	
1 year old and over (250 *a*). $1.50 per head.	
less than 1 year old (250 *b*). 75 cts. per head.	
casings, mfd. for sausage casings (698). Free.	
shears (215 s. s., 7542, 8336).....	45
skin boas, as wearing apparel of wool (396 Oct. 5, 1871, N. Y.). $49\frac{1}{2}$ cts. per lb and	60
crosses (461 s. s., 10,883).....	35
mats and rugs, finished for use, dtbl. under 392 as mfs. of wool + + (s. s., 8484, 10,745).	
skins, dressed, with wool on, intended for use in the mf. of other articles (456 *a*, s. s., 2269, 2584)	20
from Hawaii, undressed (Pt. I., 1278).....Free.	
with wool on, wool dtbl. (s. s., 3414).	
"hair sheep skins," so-called, being raw pelts of sheep recently sheared, and wool of no com. val. (605 s. s., 4069).....Free.	
tanned for morocco, but unfinished (456 *c*, s. s., 3671)	10
with wool on, wool dtbl. at same rate as other wools (387 s. s., 10,208). (See table of percentages of wools on the skin, Pt. IV., p. 17.)	
with wool on, ptly. tanned or tawed (456 *a*, s. s., 8502).....	20
without the wool, pickled (605 s. s., 3070).....Free.	
Sheet music, in loose sheets, with German text, not free under 513 *a* (s. s., 11,118).	
in raised print for the blind (513 *b*). Free.	
may constitute part of free periodicals under 657 (s. s., 8205).	

	Per ct.
the cost of plates not part of dtbl. val. (s. s., 7413).	
Sheetings, linen, not more than 100 threads to sq. inch (371 *a*).....	50
cotton, as cotton cloth, which see.	
Sheets, linen embroidered (373 *a*, s. s., 11,070).....	60
Shellac (626 s. s., 6381, 9392).....Free.	
varnish, on alcohol contained therein (56 *b*, s. s., 5300, 6901). $1.32 per gal. and	35
Shell and glass bead bracelets, gl. ch. v. (108 s. s., 4878).....	60
and metal, personal ornaments of (452 s. s., 9665).....	50
baskets (462).....	40
boxes and all similar articles, by whatever name known + + (462 s. s., 8531).....	40
buckles (452 s. s., 11,078).....	50
buttons. (See "Buttons.")	
cartridges, metallic, may be transported in bond through U. S. territory for im. expt. directly to exp. vessel but without w. h. (s.s., 8692).	
combs (462).....	40
fish (703 s. s., 10,496).....Free.	
preserved (703 s. s., 9645).....Free.	
manufactures of + + (462 s. s., 6166, 6782, 8239).....	40
opera glasses, shell ch. v. (462 s. s., 11,212, 11,241).....	40
purses (462 s. s., 6354).....	40
rosaline articles (462 s. s., 10,929).....	40
tortoise and other, unmfd. (701).Free.	
Shells of all kinds, *not* cut, ground, or otherwise mfd.* (701).....Free.	
almond (773 *a*).....	10
clippings of, for mosaic work (462 s. s., 1106, 4428).....	40
cut in pieces for mf. of knife handles, without further mf. (462).....	40
imported as mdse., and that have undergone any process of mf. by polishing, cutting, or acids (462 Aug. 28, 1861, R. W., s. s., 2896, 3813).....	40
manufactured + + (462 s. s., 6166, 6782, 8239).....	40

* This includes those only cleansed and polished with acids (701 s. s., 1090, 3339, 3843, 8239).

Per ct.

Shells, ornamental and fancy, engraved, carved, printed, etc., except jewelry (462 Oct. 6, 1857, N. Y.)..... 40
partly mfd. (462 s. s., 6166).
parts of, for table-knife handles, stocks for pistols,* etc., further advanced in mf. than merely "cut out" (462 s. s., 6985)..... 40
what constituted mfs. of, under old law (s. s., 8239).
Sherry and quinine wine (74 s. s., 6100). 50 cts. per lb.
Shield for international tunnel, not free (s. s., 9483).
Shields, dress, of silk and rubber, S. ch. v. (413 *b*, s. s., 7185). 8 cts. per oz. and 60
other according to material of ch. v. (See "Dress shields.")
Shetland ponies, dtbl. as horses under 247 (s. s., 11,124).
for breeding pps., requisites for free entry (482 s. s., 11,054, 11,177).
Shingle bolts (755)..... Free.
Shingles, white pine † (226 s. s., 3699). 20 cts. per M.
all others † (226 s. s., 3699). 30 cts. per M.
sawed with planed edges, mfd. in N. Brunswick from Maine timber, *not* free under 786–7 (s. s., 3790).
Ship-building, material withdrawn for, may be mfd. in any district (s. s., 5792).
materials remaining in bonded w. h. over 1 year and withdrawn under 779–80 are not liable to the addtl. duty of 10 per cent. imposed by Pt. I., 996 (s. s., 3045).
regulations for withdrawals of, under 779–80. (Arts. 929 to 941. Regs. of 1884.)
Ship chronometers, or parts thereof (210) 10
equipments and repairs. (See 779–80, also title "Vessels.")
forgings. (See "Iron.")
knees, dressed (755, s. s., 3602)..Free.

S

Per ct.

logs, taffrail (215 s. s., 6187)..... 45
materials: ‡
all angles of iron or steel,
beams, iron or steel,
bars, iron or steel,
bolts, iron or steel,
composition metal,
copper,
hemp,
lumber,
manila,
nails, iron or steel,
plates, iron or steel,
rods, iron or steel,
spikes, iron or steel,
tees, iron or steel,
timber, and
wire rope,
which may be necessary for the construction and equipment of vessels built in the U. S. for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the U. S., after the passage of this act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe;
and upon proof that such materials have been used for such purposes, no duties shall be paid thereon (779 *a*).
But vessels receiving the benefit of this provision are not allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed (779 *b*).
provided, that vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States (779 *c*).

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* As to parts of shells intended for handles of pen- or pocket knives, or parts of erasers, see "Knife blades," etc., and notes to.

† No allowance for deficiencies in measurement.

‡ The articles entitled to free entry under this provision are limited to those specified.

Per ct.

repairs, all articles of foreign production needed for the repair of Am. vessels engaged exclusively in foreign trade, including the trade between the Atlantic and Pacific coasts of the U. S. may be withdrawn from bonded warehouses free of duty under such regs. as the Secretary of the Treasury may prescribe (780).....Free.
planking, including planed (755 s. s., 3602, 8564).....Free.
defined (s. s., 4012, 4347).
or planks, including "wales," "thickstuff," "bottom planks," etc. (755 s. s., 3602).....Free.
planks, with squared edges (755 s. s., 4347).....Free.
pumps, impt. for repair of importing vessels under 780 (s. s., 1682)..Free.
spy-glasses or telescopes, at the highest rates to which comp. mat. of ch. val. is liable (775 *a*, July 7, 1865, Boston).
timber* (755 s. s., 3602, 8564)...Free.
Shipments, country or last port or place of, to U. S., a question for the decision of appraising officers (s. s., 8137).
cumulation of, in one entry for drawback (s. s., 8482).
foreign market value on day of actual shipment means on day of the sailing of the vessel from frn. port (s. s., 8354).
Shipping act of June 26, 1884. (See s. s., 6424).
Ships, wrought-iron for. (See "Iron.")
Shirt bosoms or fronts, linen, plain (372 *c*)..... 55
embroidered (373 *a*)..... 60
Shirtings, cotton, as cotton cloth.
contg. admixture of silk (348 *g*, s. s., 10,773, 10,777).
10 cts. per sq. yd. and 35
flannel, fulled. (See "Flannel.")
linen. (See "Linen cloth.")
Shirts, of cotton. (See "Cotton.")
knit, or made on frames or machines.
if cotton. (See "Cottons" or "Knit goods.")
if wool, wstd. or hair. (See "Knit goods.")
other ready made, wholly or ptly. of W., wstd. or hair (396).
49½ cts. per lb. and 60
silk, or S. ch. v., knit or other (413 *a*)..... 60
other according to material.
Shoddy (388).....30 cts. per lb.
Shoe-binding, cotton (355)..... 40
flax (371)..... 50
hemp (371)..... 50
silk (412)..... 50
veg. fiber, other than cotton, flax or hemp, dtbl. under 374.
wool, wstd. or hair (398).
60 cts. per lb. and 60
Shoe buckles, or other metal fastenings for shoes or bootees (215 s. s., 3667, 9382)..... 45
buttons, of paper, board, papier maché, pulp, or other similar mat. + +, val. not over 3 cts. per gross (431).....1 ct. per gross.
over 3 cts. per gross, dtbl. according to material.
cloths, according to material.
horns, of horn (460)..... 30
knives (215)..... 45
lacets, or lacings, cotton (354).
35 cts. per lb. but not less than 40

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* "Such timber *only* as is evidently to be used for the frame or keel of a vessel, or its masts or spars, is entitled to free entry under the provision of 755 for "ship-timber." Boards and planks used in finishing a vessel are not comprehended under such provision, and are consequently liable to duty (s. s., 1343).

The provisions for the free entry of *ship-timber*, in 755, and for *lumber and timber*, in 779*a*, are not inconsistent. Ship-timber includes only such timber as is evidently to be used as above stated, and is absolutely free on importation, while under 779*a* the articles specified therein, which include not only *ship-timber*, but *all lumber and timber*, are free only when used in the construction of vessels for foreign trade (s. s., 1655).

"Ship-timber squared" was held to be free under 755 (s. s., 3602).

S

	Per ct.
Shoe lacets, leather (461 s. s., 9155).....	35
linen (371).....	50
silk (414).....	50
wool, wstd., or animal hair (398).	
60 cts. per lb. and	60
patterns of bronzed leather, cut in form for uppers and emb. in silk (373 *b*, 413).....	60
pinchers or pincers, of case-hardened iron (215 s. s., 788).....	45
shank steel, as steel in sheets + +, dtbl. under 146 (s. s., 4556).	
slides, of chilled iron (215 s. s., 4470).	45
thread, flax or hemp, val. at 13 cts. or less per lb. (370 *a*) ...6 cts. per lb.	
val. over 13 cts. per lb. (370 *b*).....	45
uppers and vamps (457 s. s., 5026, 10,342).....	35
Shoes, arctic, of rubber and wool, as wearing apparel under 397 (s. s., 1536).....49½ cts. per lb. and	60
Chinese, cotton ch. val., hair comp. inconsiderable (349 *a*, s. s., 8455, 10,735).....	50
silk ch. v. (413 s. s., 10,735).....	60
other as wearing apparel according to mat. of ch. v. (s. s., 9380).	
felt, part wool (396 s. s., 3005, 3011, 3393, 7218).....49½ cts. per lb. and	60
horse, mule, or ox, wrought-iron or steel (176) .....1$\frac{8}{10}$ cts. per lb.	
India rubber (460 s. s., 1536).....	30
lasting or prunella (396).	
49½ cts. per lb. and	60
leather (456 *f*, s. s., 5994).....	25
and calf hair felt (396 s. s., 3011, 3393).....49½ cts. per lb. and	60
and wool, W. inconsiderable (456 *f*, s. s., 10,665).....	25
silk (413 *a*, s. s., 791).....	60
wooden soled leather (456 *f* s. s., 5994).	25
wool, wholly or ptly. (396 s. s., 7218, 8334).....49½ cts. per lb. and	60
Shooda, or wool croisé, as dress goods under 395 (s. s., 8679).	
Shooks, Am., regulations for the issue of exp. certificates of (s. s., 11,157).	
re-importations as barrels or boxes filled with frn. products (s. s., 5320, 5400).	
for tomato crates (228 s. s., 7677).....	30
packing box, or sugar box, of wood (288 s. s., 9177).....	30
other of wood (230 s. s., 578, 3694, 7677, 9177).....	35
reel stock (230 s. s., 7635).....	35
Shortage, allowance for liquors consumed by crew (s. s., 8433).	
in quantity, allowance for (s. s., 8440).	
in transit goods from Canada (s. s., 9896).	
no allowance for such as occur during tr. under im. tr. entry (s. s., 9333).	
on malt and other liquors, duty on actual quantity impt. (s. s., 5862, 5974).	
Short shipments (s. s., 10,779).	
allowance for (s. s., 10,177).	
must be accounted for to exempt from duty (s. s., 8376, 8380).	
of exported goods (s. s., 10,265).	
Shot, lead- (201).....2½ cts. per lb.	
bags and belts, leather (461).....	35
same, part metal (215).....	45
chains, dtbl. as mfs. of metal, and not as chains (215 s. s., 10,128, 10,890).	45
gun barrels, forged and rough bored (702 s. s., 5962).....Free.	
forged steel ribs for. (See "Gun barrel ribs.")	
Shot guns, double-barrelled, sporting, breech-loading:	
val. not over $6 each (170 *a. d.*).	
$1.50 each and	35
val. over $6 and not over $12 (170 *b. d.*) .....$4 each and	35
val. over $12 (170 *c. d.*).$6 each and	35
same, single-barrel breech-loading (170 *e*).....$1 each and	35
single breech-loading, made from old muskets (170 *e*, s. s., 5907).	
$1 each and	35
one barrel rifled (215 s. s., 7819, 9772).....	45
muzzle-loading (215 s. s., 5831, 5907, 10,524).....	45
Shovels, all metal (215).....	45
Show bills, printed matter (423).....	25
lithographic (420).....	35
cards of iron (215 s. s., 6141).....	45
printed (215 s. s., 6141, 9812).....	45
framed in wood (230 s. s., 6523)..	35

	Per ct.
framed in metal (215).....	45
eases, according to material (s.s., 6086).	
Shrimps and other shell fish (703)..Free.	
sauce or paste (287 s. s., 7388, 9696).	45
Shrinking of woolens, cost of transporting goods to and from place where shrunk, dtbl. (s. s., 9171).	
Shropshire sheep for breeding pps. (482 s. s., 11,146).....Free.	
Shrubs, com. kn. as nursery stock + + (282).....	20
for Department of Agriculture, or U. S. Botanical Garden (679).....Free.	
Shumach. (See "Sumac.")	
Shuttlecocks and battledores, according to material (s. s., 2842).	
Sickles, steel (215 s. s., 7818).....	45
Side-arms (166).....	35
Sienna and sienna earths, + + dry (54 *a*).	
	¼ of 1 ct. per lb.
same, ground in oil (54 *b*).	
	1½ cts. per lb.
in tubes for artists' use (61 s. s., 5951, 10,869).....	25
Sieves of hair and wood, wood ch. v. (230)	35
or sereens, wire (215).....	45
but no article of which iron or steel wire is the comp. of ch. v. shall pay a less rate of duty than the wire of which they are wholly or ptly. composed (148 *g*).	
Signal lines of hemp, dtbl. as cordage under 362 (s. s., 9307).	
Signs, of iron (215 s. s., 6141).....	45
Silesias, or twilled cottons, as cotton cloth.	
Silicate of soda or other alkaline silicates (84, s. s., 8781).....½ of 1 ct. per lb.	
soluble, as paint (61 s. s., 3644).....	25
Silk aerophanes, veil goods (414 *a*).....	50
all mfs. + + of silk, or of which silk is the comp. mat. of ch. val. (414 *a*, and see notes below as to silk mixed articles).....	50
and cotton belting, S. ch. v. (412 s. s., 10,936).....	50
bone casings, C. ch. v. (355 s. s., 10,936).....	40
gimps beaded, S. ch. val. (414 *a*)....	50
same, C. ch. val. as trimmings (373 *a*).....	60
laces (373 *a* or 413 *a*, s. s., 10,789, 11,076).....	60
plush. (See "Silk pile fabrics.")	
satins, S. ch. v. (414 *a*, s. s., 10,776).	50
shoes, S. ch. v. (413 *a*, s. s., 10,735).	60
sleeve linings, S. ch. v. (414 *a*, 10,932).....	50
umbrella cloth, S. ch. v. (414 *a*, s. s., 10,353, 10,655).....	50
velvet ribbons. (See "Silk pile fabrics.")	
and eider down, mfs. of (414 or 443 *b*, s. s., 8784).....	50
and merino yarn, as woolen yarn under 391 (s. s., 9694).	
and paper mfs., S. ch. v. (414 *a*, s. s., 6673).....	50
and rubber cords (412 s. s., 10,483)....	50
dress shields (413 *b*, s. s., 7185).	
	8 cts. per oz. and 60
and wool Henriettas, as dress goods under 395 (414 *b*, s. s., 10,571).	
and wool knit goods, dtbl. under 392 or 413 *a*, according to comp. of ch. v. (s. s., 10,552, 10,572).	
aprons (413 *a*).....	60
arrasene, so-called, silk or cotton (412 or 414 *a*, s. s., 6650).....	50
bags (414 *a*).....	50
barbe noires of black silk lace, ready for use, as clothing (413 *a*, s. s., 1581).....	60
beaded trimmings, S. ch. val. (414 *a*).	50
if gl. beads ch. v. (108).....	60
beltings (412).....	50
bindings (412).....	50
bobbinets (413 *a*).....	50
bolting cloths, for milling pps. and not suitable for mf. of wearing apparel (510).....Free.	
all other (414 *a*, s. s., 10,272, 10,645).	50
bonnets (413 *a*).....	60
if part rubber (413 *b*).	
	8 cts. per oz. and 60
boots or bootees (413 *a*).....	60
bouquet holders (414 *a*, s. s., 5128)....	50
boxes, fancy (414 *a*).....	50
braces (412).....	50
braided ligature as braids (412 s. s., 11,183).....	50
braids (412).....	50

S

	Per ct.
Silk button material (s. s., 10,570). (See "Button forms.")	
buttons, velvet (412 s. s., 10,551)	50
buttons (412)	50
caps, similitudes of hats or hoods (413 *a*)	60
other than above (413 *a*)	60
card cases and similar articles (414 *a*).	50
carded (409)	50 cts. per lb.
chamberg blanche, other than lace (414 *a*)	50
chenille (412 or 414 *a*, s. s., 6650, 7994)	50
cloaks (413 *a*)	60
clothing, ready made (413 *a*)	60
if part rubber (413 *b*).	8 cts. per oz. and 60
cocoons (705)	Free.
combed (409)	50 cts. per lb.
cord or braid, S. and C., S. ch. v. (412 s. s., 6650)	50
cordonet of spun silk, for mf. of fringes, etc. (414 *a*, s. s., 3798)	50
cordonet of spun silk, fit for sewing (410 *b*, s. s., 3900)	35
cords, and cords and tassels (412)	50
cords, of wormgut (529)	Free.
corsets (413 *a*)	60
cotton and goat hair plushes. (See "Silk pile fabrics.")	
cotton and wool shirting weighing under 4 ozs. (395 s. s., 10,682).	12 cts. per sq. yd. and 50
crapes (414 *a*)	50
crape veils (413 *a*)	60
cravats (413 *a*)	60
curtains, piano covers and mantel decorations, of silk plush (414 *a*, s. s., 6239)	50
Donna Maria (414 *a*)	50
drawers (413 *a*)	60
dress goods, other than pile fabrics (414 a)	50
embroideries * (413 *a*)	60

S

	Per ct.
fabrics, + + (414 *a*)	50
fans, if silk ch. v. (414 *a*, s. s., 10,739).	50
floss or filoselle (410 *a*, s. s., 6305	30
fringes (412)	50
galloons (412)	50
gauze bolting cloths (s. s., 10,272, 10,645).	
gimps, as ornaments (412)	50
gloves (413 *a*)	60
gorings (412)	50
grenadines, all (414 *a*)	50
guards for watches and eye-glasses (414 *a*, s. s., 8837)	50
handkerchiefs (413 *a*)	60
hats (413 *a*)	60
head or hair nets, without rubber (413 *a*)	60
same, with rubber cord (413 *b*).	8 cts. per oz. and 60
hoods (413 *a*)	60
hose (413 *a*)	60
in bond, cannot be withdrawn for dyeing (s. s., 3178).	
in the gum, not more advanced than singles, tram or organzine (410 *a*, s. s., 4047)	30
Japanese poplins, S. and C., S. ch. val. (414 *a*)	50
knit goods 413 *a*)	60
lacets, silk and metal, S. ch. val. (413 *a*)	60
lace parasol covers (413 *a*)	60
lace shawls or points (413 *a*)	60
laces (413 *a*)	60
mfs. + + (414 *a*)	50
metal, cotton and silk, articles of, according to comp. of ch. v. (s. s., 6010).	
mitts (413 *a*)	60
mixed articles or goods, not enumerated, mfd. from two or more materials + +, are dtbl. at the highest rates at which the dtbl. comp. of ch. val. may be chargeable. †	

* Under the provisions of the last clause of paragraph 373, *no textile fabric of whatever material composed, or whether specially provided for or not,* nor any article of wearing apparel, if embroidered with silk, is entitled to entry at a lower rate of duty than 60 per cent. ad val.

† Under this provision mixed articles mfd. of silk and other materials, not specifically enumerated in the tariff act, would seem to be dutiable (if silk is not the component material of chief value) at the highest rates to which articles of the same or similar class or description made wholly of the material of chief value, would be liable, under the provisions for goods of *that* material. Thus, if

	Per ct.
muslin figured (414 *a*, s. s., 11,239)....	50
neck rufflings and ruches (413 *a*).....	60
neckties (413 *a*, s. s., 11,233).....	60
nets and netting, other than wearing apparel (414 *a*).....	50
oil cloth (414 *a*).....	50
organzine (410 *a*).....	30
ornaments (412).....	50
parasols (470 *a*).....	55
partially mfd. from cocoons or from waste silk, and not further advanced or mfd. than carded or combed silk (409).....50 cts. per lb.	
piece goods, other than pile fabrics (414 *a*).....	50
pile fabrics (velvets, plushes, and other) contg. exclusive of selvedges, less than 75 per cent. in weight of silk (411 *a*).....$1.50 per lb. and	15
contg. 75 per cent. or more in weight of silk (411 *b*).....$3.50 per lb. and	15
but duty in no case on such fabrics to be less (411 *c*) than.....	50
plaited or patent gloves, S. and C., according to comp. ch. v., s. s., 3690).	
plaited shirts and drawers, C. ch. val. (s. s., 3771).	
val. not over $1.50 per doz. (352)...	35
val. over $1.50 and not over $3 (353 *e*).....$1 per doz. and	35
val. over $3 and not over $5 (353 *f*). $1.25 per doz. and	40
val. over $5 and not over $7 (353 *g*). $1.50 per doz. and	40
val. over $7 per doz. (353 *h*). $2 per doz. and	40
same, if S. ch. v. (413 *a*, s. s., 3771).	60
plush. (See "Pile fabrics" above).	
hatters', composed of silk or of silk and cotton, and used exclusively for making mens' hats (469).....	10
old or refuse, to be used in making paper and fit for no other mf. (670).	Free.
rags, new pieces or scraps, which can be used as button stuff or for other pps. without re-mf. (414 *a*, s. s., 3311).....	50
rags, old or refuse, other than above, and fit only for remf. + + (691).	Free.
raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in mf. in any way (704).....Free.	
raw, re-reeled in a country other than that or production, or if in the process of re-reeling in the country of production, it is made to assimilate to the condition of what is commonly known as "singles" or any further advanced condition, is subject to duty as thrown silk in the gum not further advanced than singles, etc. (410 *a*, March 28, 1866, N. Y., and June 19, 1866, B. H. & Son).....	30
raw, "Taysaam re-reeled" * (704 Oct. 23, 1857, N. Y.).....Free.	
reps (414 *a*).....	50
ribbons, other than plush or velvet (414 *a*).....	50
"bozeaux," or round-cord cotton-edge (414 *a*, s. s., 1510).....	50

the article should be a cloth of silk and cotton, cotton chief value, and the specific rates for countable cotton cloths should be the highest rates on like cotton cloths, it would be dutiable as a countable cotton cloth; if on the other hand, it should be thread, hosiery, clothing, embroidery, or other article provided for in the late laws, it should be classified under the special provisions for cotton goods of like class or character. This provision does not apply to articles which are specifically, enumerated and provided for, made of two or more materials, even if the materials are not named. But *all articles* not otherwise provided for, composed in part of wool, worsted or animal hair, *even if silk is the component of chief value*, must be classified under the appropriate provisions of the wool schedule, if those provisions impose a higher rate of duty than the corresponding provisions of the silk schedule; partly under the special proviso of the silk schedule, but chiefly under the more general application of 776, that "if two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates."—EDITOR.

* This was raw silk "in the same state in which it came from the cocoon, having been merely transferred by reeling from the larger reel in which it was taken from the cocoon to a reel of smaller dimensions to adapt the skeins thus produced to the reels in use in many manufactories in this country" (Oct. 23, 1857, N. Y.).

	Per ct.
Silk, ribbons, faille (414 *a*, s. s., 643)....	50
ruches (413 *a*).....	60
scarfs (413 *a*).....	60
serges (414 *a*).....	50
sewing (410 *a*).....	30
shades (414 *a*).....	50
shawls (413 *a*).....	60
shirts, knit or other (413 *a*).....	60
shoes (413 *a*).....	60
singles (410 *a*).....	30
slippers (413 *a*).....	60
slipper patterns of cotton velvet, emb. with silk floss, S. ch. val. (413 *a*)....	60
spun, in skeins or cops, or on beams (410 *b*).....	35
stockings (413 *a*).....	60
for dolls (436 s. s., 5967).....	35
stoles and crosses, silk and metal emb. S. ch. val. (413 *a*).....	60
strings, of worm-gut (529).....Free.	
for musical instruments (414 *a*, s. s., 5874).....	50
striped Italian cloth, C. ch. val. (348 *g*, s. s., 6706)... 10 cts. per sq. yd. and	35
strips or scraps, fit for use in making neckties, bows, buttons, etc. (414 *a*, s. s., 611, 3311).....	50
sunshades (470 *a*).....	55
suspenders (412).....	50
thread in skeins, for embroidering (410 *a*).....	30
thrown, not more advanced than singles, tram, or organzine (410 *a*)..	30
tram (410 *a*).....	30
trimmed hats, S. ch. v. (413 *a*, s. s., 9841, 10,945).....	60
trimmings, as ornaments (412).....	50
travelling caps (413 *a*, s. s., 6044).....	60
twist (410 *a*).....	30
or cordonnet, purified or dyed (414 *a*, s. s., 2773, 2827).....	50
of spun silk, fit for sewing (410 *b*, s. s., 3900).....	35
same, weighted for fringes, tassels, etc. (414 *a*, s. s., 3798).....	50
umbrellas (470 *a*).....	55
veils and veiling (414 *a*, s. s., 1268, 6799).....	60
velvet bags or reticules, with metal clasps, S. ch. val. (414 *a*).....	50
ribbons. (See above "Pile fabrics.")	
velvets. (See above "Pile fabrics.")	
vestings, other than pile fabrics (414 *a*).....	50
violin strings (414 *a*).....	50
warps (414 *a*, s. s., 6109).....	50
waste from pierced cocoons and other (705).....Free.	
wearing apparel * (413 *a*).....	60
colliers, or De Joinville scarfs (413 *a*, s. s., 11,022).....	60
hats, hoods, and muffs (413 *a*, s. s., 10,787).....	60
wearing apparel of whatever description, of which wool, wstd., or animal hair is a comp. material, is not classifiable under the silk schedule even when silk is the component of ch. val, nor are any of the above goods composed in part of wool, wstd., or animal hair, on which the duties, if classified under the wool schedule, would be higher than they would be if classified under the silk schedule † (414 *b*).	
webbings (412 s. s., 4220, 5940).....	50
worm-gut, not further mfd. than in strings or cords (529).....Free.	
and wool cloakings, dtbl. under 392 (414 *b*, s. s., 9692).	
worsted and cotton plushes. (See s. s., 11,073, and above "Silk pile fabrics.")	
yarns of every description excepting spun silk (410 *a*).....	30
Silos, weight of, allowed as tare on sheet zinc in them (s. s., 4112).	
Silver, all mfs., articles, or wares wholly or ptly. of, and whether wholly or ptly. mfd. + + (215).....	45
and gold ores (667 s. s., 8967).....Free.	
and lead-ores, how classified (s. s., 7327).	
bromide, chloride, cyanite, iodide, nitrate, oxide, and other salts of (76).	25
bullion (522 s. s., 7996).....Free.	

* Including Parisiennes, aerophanes, Donna Maria, gaze crépe Anglais, crépe crépe, crépe de Chambord, grenadines, crépe turquoise, crépe imperatrice, rolled and folded crépes, etc.

† See note to "Silk mixed articles," etc.

	Per ct.
cabinets of old coins and medals of (524)	Free.
coins (544)	Free.
cords and braids (215 s. s., 6547)	45
embroideries (215)	45
epaulettes, galloons, laces, knots, stars, tassels and wings (215)	45
foil (215)	45
galleries (215 s. s., 4204)	45
galloons (215)	45
German, unmfd. (188)	25
jewelry (452)	50
knots (215)	45
laces (215)	45
lead-ores, classification of under 199 (s. s., 11,042, 11,049, 11,116, 11,159).	
leaf (198). 75 cts. per pkg. of 500 leaves.	
medals, such as trophies or prizes (648)	Free.
old, fit only for remf. (522 T. R., p. 601, s. s., 8619)	Free.
ore (667 s. s., 6858, 9662)	Free.
copper in, less than 5 per cent. dtbl. (191 s. s., 8929).	
$1\frac{1}{2}$ cts. per lb. on fine copper therein.	
partially worked. (See ruling under former laws s. s., 6581).	
or gold spoons, forks, nut-picks, butter knives, table knives, cake, pie and fish servers, crumb scrapers, ladles, etc. (215 s. s., 7921)	45
paper (419 *a*)	8 cts. per lb. and 15
plated thimbles (215 s. s., 10,681)	45
coach and saddlery furnishings + + (215)	45
wares and articles of all kinds (215).	45
powder, genuine or pure (215 s. s., 9101, 10,498)	45
for the hair (77 s. s., 6113)	50
rattles for children (436 s. s., 1346)	35
shells or saucers for painting (61 *a*)	25
sweepings (729)	Free.
stars (215)	45
statue, not the work of professional artist (215 s. s., 1876)	45
tassels (215)	45
thread (196)	30
toys (436)	35
ware for literary societies not free (s. s., 8847).	
waste, photographers' (472 s. s., 6058).	10
watches, and parts of, and watch cases (211)	25
wings (215)	45
wire (215)	45
SIMILITUDES, * articles *not enumerated* in the tariff laws, which *are similar*	

* According to the decisions of the United States courts, the provisions of paragraphs 774 and 775*a* (substantially reproduced from the 20th section of the Act of August 30, 1842), are "not designed to levy duties, but to check fraudulent evasions." (Stewart *v.* Maxwell, 16 How., 150.)

Their effect was *not to impose a duty on an article not provided for* in the schedule of this act, or a *different* duty; *but they simply give a rule of construction* to determine under what schedule a given article shall be ranged for the purpose of charging duty. (Marlot *v.* Lawrence, 1 Blatch., 608.

They apply, however, only in cases where an article has not been specially provided for in this act. (Lottimer *v.* Lawrence, *Ibid.*, 613.)

But an article not enumerated by name in this act, does not come under the section which provides for non-enumerated articles (773), provided it so resembles some enumerated article in quality, material, or use, as to be governed by the provisions of paragraphs 774 and 775*a*. (Ross *v.* Peaslee, 2 Curt. C. C., 499.)

These provisions merely determine the *rate* at which duties shall be levied *on unenumerated articles which are dutiable* by the law, and *do not* authorize the transfer of an article *from the unenumerated to the free list.* (December 15, 1858, N. Y.)

From these and many other decisions, judicial and departmental, which have been from time to time promulgated upon the almost innumerable questions which have arisen relating to the application of the above provisions, the following principles seem to have been definitely settled.

1. All except the last (776) apply *only* to articles *not* enumerated in the statutes.

2. That an article is to be regarded as enumerated, as well, if it is covered by a general or class provision only, as if specifically mentioned by name. Thus an iron lock, although nowhere provided for by name, is enumerated as a manufacture of iron not otherwise provided for, under the general provision in 215 for mfs. of iron and other metals.

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either in *material*, *quality*, *texture or the use* to which they may be applied, to any enumerated articles *chargeable with duty*, pay the same rates of duty levied upon the enumerated articles which they most resemble in any of the above particulars (774 *a*).

If any of them equally resemble two or more of the enumerated articles subject to different rates of duty, they must pay the highest of such rates (774 *b*).

If they are mfd. of two or more materials, they must pay the highest rate to which they would be subject if composed wholly of their component material of chief value (775 *a*).

The term "component material of chief value," wherever used in the tariff laws, is to be held to mean *that* component material which exceeds in value any other *single* component (775 *b*).

The value of such component material is to be determined by its ascertained value in its condition as found in the article (775 *c*).

If two or more rates of duty are applicable to any imported article (*whether enumerated or not*) it must pay the highest of such rates (776).

Sinews, glue stock (606).....Free.

Singing birds (505).....Free.

canary birds, mechanical (215 s. s., 10,654)..... 45

Sink brushes (427 s. s., 8999)..... 40

Per ct.

Sirups, of cane and beet, after April 1, 1891 (726).....Free.

fruit (773 *b*, s. s., 9709)..... 20

maple (773 *b*, s. s., 10,425, 11,176)..... 20

no drawback on sirup used in mf. of tobacco (s. s., 11,129).

Sisal grass (596).....Free.

fibres similar to (596 s. s., 8912).Free.

mfs. + + (460)..... 30

textile, fabrics of + +, val. at 5 cts. per lb. or less (374 *a*).2 cts. per lb.

val. at over 5 cts. per lb. (374 *b*) 40

Size for paper hangings, etc. (773 *b*, s. s., 6242)..... 20

gold (56 *a*, s. s., 6690, 9223)..... 35

Sized papers, fit for writing and other uses than printing (422 s. s., 10,759). 25

Sizing, bone or horn pith, as glue under 27 (s. s., 4750, 10,796).

starch waste, so-called, but a mfd. article used as glue, etc., dtbl. as glue (s. s., 6949).

Skates (215)..... 45

Skeining of yarn a dtbl. charge (s. s., 7533).

Skeletons and other preps. of anatomy (707).....Free.

imitations, of papier maché (461 s. s., 1767)..... 35

Skelp, iron or steel. (See "Iron.")

Skin, cosmetics and other applications for + + (77)..... 50

Skins, alpaca, Angora goat, and sheep, raw, with wool on, the wool is subject to the same rates as other wools of like description. (See "Wools.")

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3. That no unenumerated article can be classified under 773 if it assimilates in any of the particulars mentioned in 774*a*, to any enumerated *dutiable* article.

4. That no article, which is not otherwise definitely exempted from the payment of duty by law, is entitled to exemption under the similitude provisions on account of any similarity it may bear to any enumerated *free* article.

5. That the similarity required is that the articles should be *like* (*not identical with*) those to which they assimilate.

6. That when two or more rates of duty apply, or, in other words, when two or more classifications are equally applicable to an article, it is required to pay the highest rate provided for.

7. Unenumerated articles manufactured of two or more materials, if their component of chief value should be exempt from duty when separately imported, were, in s. s., 6179, held to be dutiable at the highest rates chargeable on like manufactures of the *dutiable* component of chief value, *and the free component ignored.* But *quaere*, whether 775*a* applies to an article so constituted, and whether the article would not be dutiable under 773*b* as an unenumerated mfd. article?

	Per ct.
all other than above, and including them if without wool, raw, dried, salted, or pickled, but unmfd. (605)	Free.
asses, dressed and finished (456 *a*)	20
raw and unmfd. (605)	Free.
tanned for upper leather (456 *a*)	20
bear, dressed and made up, or ptly. made up into robes or other articles, as mfs. of fur (461 s. s., 3351)	35
birds, dressed + + (456 *a*, s. s., 695).	20
imported for millinery pps. being the entire skins, with plumage, bills, and feet of small birds, crude and unmfd., only temporarily stuffed, etc., for preservation during voyage, dtbl. as crude ornamental feathers (443 *a*, s. s., 1454).	10
the same, in the state of dressed and finished birds, for millinery ornaments (443 *b*)	50
the same, in the state of birds stuffed for taxidermic and all other than millinery pps. (504)	Free.
bookbinders' calf skins dressed and finished (456 *b*)	20
buffalo, tanned and dressed, but not made up (444 Jan. 28, 1862, Sept. 28, 1863, Pembina, s. s., 3351)	20
wholly or ptly. made up into robes or other articles, as mfs. of fur (461 s. s., 3351)	35
calf, tanned, or tanned and dressed (456 *a*)	20
chamois skins, as "skins dressed and finished" + + (456 *a*)	20
cut into shape for gloves (as gloves) (458 s. s., 3759, 5923).	
deer, raw (605)	Free.
dressed and finished, all + + (456 *a*, s. s., 4882)	20
for drumheads (456 *a*, s. s., 9918)	20
dressed kid or other, cut into shape for gloves, dtbl. as gloves under 458 (s. s., 3759, 5923).	
leopard and tiger (444 s. s., 10,795).	20
dried, but raw and uncured, all, + + including specimens of natural history sp. impt (605 s. s., 3328).	Free.
eider ducks, mfs. of (443 *b*, s. s., 6966).	50
fish (573)	Free.
fur, dressed * (444 s. s., 3640)	20
of all kinds, raw, or undressed (588 s. s., 4185, 9603, 9731)	Free.
pulled. (See below "Skins, plucked or pulled.")	
for morocco, known as "basils" (456 *c*, s. s., 7862)	.10
goat, other than Angora, raw, with or without the hair on† (605)	Free.
embossed (456 *b*, s. s., 5705)	20
rugs. † (See "Rugs.").	
gold beaters (598)	Free.
goose and swan, with feathers on, dressed (456 *a*, s. s., 724)	20
same, feathers removed and only down left on the pelt (444 s. s., 4974)	20
grebe, with feathers on, crude (443 *a*, s. s., 3682)	10
japanned calfskins (456 *e*)	30
patent or enamelled + + (456 *a*)	20
kangaroo, dressed with fur on † (444 s. s., 3640)	20
without fur, tanned and dressed (456 *b*, s. s., 3640)	20
kid and lamb, dressed and finished (456 *b*)	20

* Fur skins, with trimming or pinking sewed on the edges, to be made into sleigh-robes, or small dressed skins or plates made into articles by sewing together parts thereof, to be used for lining various kinds of garments, or for making children's cloaks and sacks, were held dtbl. as mfs. of fur (s. s., 3351, 4201).

† Goat skins, cut in such forms that when attached they would constitute a rug, and the pieces forming each separate rug rolled by themselves, held to be dtbl. as rugs (s. s., 2825, 3063). Goat-skins, dressed and very loosely stitched together and called "robes," but not finished for such use, but susceptible of being taken apart and used as rugs; also goat-skins which had been once sewed together for use as rugs, and had been ripped up and shipped in pieces to evade payment of rug duty, were held dutiable as rugs (s. s., 3063, 5484).

Goat-skins sewed together in a permanent manner and too large for use as, or to be made into rugs, without great loss and expense, but fitted for use as carriage- or sleigh-robes, were held to be dutiable as mfs. of fur (s. s., 1556, 3351, 3702).

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Skins, lamb, whether Astrachan or Persian, dressed, as furs on the skin (444 s. s., 717)..... 20
finished for use as rugs (461)..... 35
with wool on, sewed together for coat linings, etc., as mfs. of fur (461 s. s., 717, 8867, 9769, 10,324)..... 35
leopard, dressed (444)..... 20
mfd. or ptly. mfd., as mfs. of fur (461 s. s., 9642)..... 35
raw (588).....Free.
morocco, finished (456 *b*)..... 20
for morocco, tanned but unfinished (456 *c*)..... 10
nutria, raw (588 or 605).....Free.
of birds impt. for the feathers only (443 *a*, s. s., 9898)..... 10
partially tanned + + (456 *a*, s. s., 4802)..... 20
pickled, raw (605).....Free.
plucked or pulled, that is, "fur skins from which the long coarse hairs have been pulled or separated from the fur," without further mf. (588 s. s., 238, 10,854, 10,901).....Free.
prepared for drumheads, not parchment (s. s., 9918).
preserved raw, reported as "skins in the crust" or "slum-tanned" (605 s. s., 5222).....Free.
rabbit prep'd for making felt (444 s. s., 6394)..... 20
raw, or unmfd. + + whether dry, green, salted, or pickled (605)..Free.
sable fur, cleaned and tipped, or ptly. dyed, but pelts wholly undressed (605 s. s., 1489).....Free.
tanned or dressed (444 s. s., 10,053). 20
seal, as other fur skins.
shark, raw (573).....Free.
sheep, dressed and finished (456 *b*, s. s., 717, 2269, 2584, 8502)..... 20
or sheep pelts, closely shorn, raw (605 s. s., 4069).....Free.
or goats, with wool or hair on, finished, fit and intended for immediate use as rugs, dtbl. as rugs under former laws, but now as mfs. of W. + + under 392 (Sept. 16, 1865, and March 5, 1866, N. Y. s. s., 8484).

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from Hawaii, with W. on, W. dtbl. (s. s., 3414).
raw or unmfd. with the wool on, same rates as other wools (387).
skin crosses, as mfs. of fur (461 s. s., 10,883)..... 35
with wool on, tanned or "tawed," and dressed, but for other uses than as mats and rugs (456 *b* s. s., 2269, 2584, 8502)..... 20
split cowhide, tanned and embossed for the mf. of bags, satchels, etc. (456 *b*, s. s., 5635)..... 20
swan. (See above "Skins, goose," etc.)
taken from American sheep abroad, pay duty on wool (s. s., 7067).
tanned, all, + + (456 *a*)..... 20
kip as leather + + under, 455 (s. s., 7963)..... 10
tiger and cheetah, undressed (588 s. s., 9731).....Free.
upper-leather, dressed, calf-skin and all other kinds (456 *a*)..... 20
vicugna, with wool on, same as Alpaca (Jan. 31, 1859, Phila., see above "Skins, Alpaca," etc).
waste, such as rabbit skin cuttings or strings (472 s. s., 9886)..... 10
white fox, undressed (588 s. s., 437). Free.
whips, made of partially tanned (461 s. s., 6257)..... 35
Skirting, hemmed cotton cloth, dtbl. as C. cloth (s. s., 8297).
Skirts, balmoral, and goods of like description, or used for like pps. wholly or ptly. of wool, wstd. or hair, made up or mfd., except knit goods (396). 49½ cts. per lb. and 60
Skivers, or split skins. as other skins.
Slabs, iron. (See "Iron.")
slate, for tables (130)..... 30
steel. (See "Steel.")
of marble (none to be computed at less than 1 inch in thickness in measuring) (124).....$1.10 per cubic ft.
Slack coal, rule as to screens for (s. s., 3952).
Slate books, or pocket memorandum slates of surface coated paper (420 s. s., 6781, 9878..... 35

	Per ct.
chimney pieces, mantels, table-tops and all other mfs. of + + (130).....	30
in strips for mf. of wood-pencils (130 s. s., 11,228).....	30
from the quarry, not skipped or trimmed nor fitted for use* (773 *a* s. s., 400).....	10
same, if fitted and ready for use (130 s. s., 400).....	30
pencils (466).....4 cts. per gross.	
Slates, ground glass, as toys (436 s. s., 9002).....	35
other than roofing (130).....	30
roofing† (131).....	25
patent iron, with mineral coating (215 Jan. 9, 1860).....	45
porcelain, painted or decorated, for settings of jewelry, fancy boxes, and furniture, classified as porcelain ware (100 *a*, s. s., 618).....	60
plain (100 *b*, s. s., 618).....	55
school (130 s. s., 3082, 9002, 9878).....	30
Slaths, as pickets, rough (225 s. s., 2045, 7378).....	10
finished or planed (230).....	35
Sledges, blacksmiths (156)..2¼ cts. per lb.	
Sleeve buttons, ornamental, as jewelry (452 s. s., 5315, 9832).....	50
others. (See "Buttons.")	
Sleigh robes, of fur (461 s. s., 6078, 7063).....	35
Sleighs, according to material ch. v.	
of immigrants. (See "Immigrants.")	
Slides, lantern- of glass (108 s. s., 7473, 10,859).....	60
of a public lecturer arriving in the U. S. (686 s. s., 9232).....Free.	
microscope and lantern (108 s. s., 10,859, 11,237).....	60
"Sliped" wool, dtbl. as washed wool (s. s., 8414).	
Slipper carpeting, dtbl. as wstd. mfs. under 392 (s. s., 2452).	
cloths, acc. to mat.	
patterns, embroidered, C. emb. with wstd. (373 *b*, 398 s. s., 7965).	
60 cts. per lb. and	60
wool. (See "Woolens.")	
paper, engraved and printed in colors, as printed matter under 423 (s. s., 339).....	25
Slippers, same as shoes.	
bath, C. emb. with wstd. (373 *b*, 398 s. s., 8126).....60 cts. per lb. and	60
metal embroidered (215, 373 *b*, s. s., 10,546, 10,766).....	45
Slop-chest of vessel, profits on sales from (s. s., 10,112).	
"Slot" machine for distributing chocolate (215 s. s., 9158).....	45
Slubbing waste (388).....30 cts. per lb.	
Small importations, collection of duties on (s.s., 7947).	
Smalts (61 *a*, s. s., 6276).....	25
Smelling salts, Allchin's, as carbonate of ammonia (10 s. s., 7381).	
1¾ cts. per lb.	
Smelters' works may be designated as bonded warehouses under regs. (795).	
Smelting and refining,	
bullion, assay of (s. s., 11,151).	
impt. ores and crude metals in bond (s. s., 10,585).	
ores, metals in bond, amendment of regs. of Jan. 8, 1891 (s. s., 10,831).	
ores and metals in bond, ores and metals to be kept separate and distinct, etc. (s. s., 10,835).	
Smelts. (See "Fish.")	
fresh, frn., naturally frozen (293 s. s., 7989).....¾ of 1 ct. per lb.	
fried in oil (295 s. s., 8393).....	30
Smoked goose breasts (312 s. s., 7961)...	25
Smokeless powder, free entry under act of Feb. 24, 1891 (s. s., 10,987). Free.	
Smokers' ‡ articles, all + +, including	

* The rulings in s. s., 400 seem to me to be clearly erroneous. If the articles under consideration were manufactures, they were expressly provided for *then* as now, as mfs. of slate + +; and if rough as taken from the quarry, were certainly *not* mfd. In no case could they be properly classified as unenumerated mfs.

† 1200 slates counted as 1000 under trade custom (s. s., 2396).

‡ Certain earthenware match-safes *not* dtbl. as "smokers' articles" (s. s., 2395). Nor wax-matches in small tin boxes (s. s., 2289). But mechanical cigar- and pipe-lighters, and the materials or parts thereof held to be dtbl. as "smokers' articles" (s. s., 3067).

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pipes (exc. common clay) and pipe bowls, cigarette books, cigarette book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms (468 *a*)..... 70

Smokers' articles, ash receivers not dtbl. as (s. s., 7328).

bronze figures surrounding receptacles for ash receivers (468 *a*, s. s., 7176).. 70

canes, contg. pipes (468 *a*, s. s., 3692). 70

cigar cases (468 *a*, s. s., 8379)..... 70

cutters (468 *a*, s. s., 8957)..... 70

common clay pipes * (468 *b*).

15 cts. per gross.

lamps, pocket, dtbl. as (468 *a*, s. s., 6908) 70

leather cases, stems, mountings and all parts of pipes and pipe fixtures (468 *a*, s. s., 6040, 9725) 70

receptacles for cigars, matches, etc., not dtbl. as (s. s., 8516).

so-called "bouquet holders," dtbl. as (468 *a*, s. s., 9924)..... 70

tables and stands, according to material (s. s., 4559, 7245).

Smoking opium. (See "Opium.")

Smuggled goods, search warrant for (Pt. I., 1336 s. s., 5697).

liquor, goods packed with (s. s., 7607).

Snails (708).....Free.

Snakeroot, crude (560).....Free.

Snakes, living, not free as specimens of nat. hist. (251 s. s., 3445)..... 20

Snow-white cape wool, dtbl. as scoured wool (s. s., 7589).

Snuff and snuff flour of all descriptions, mfd. of tobacco, ground dry or damp, and pickled, scented, or otherwise (245, 801).

50 cts. per lb. and int. rev. tax † of 6 cts. per lb.

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Snuffers and trays, according to materials.

Soap, all (hard and soft) + +, including cr. palm oil soap and "softening," so-called (79 *c*, s. s., 2434, 2920, 6921, 7035, 7324, 9891)..... 20

Calvert's carbolic toilet (79 *b*, s. s., 9474).....15 cts. per lb.

Castile (79 *a*).....1¼ cts. per lb.

weight of (s. s., 9305, 10,661).

cocoa soap, dtbl. as toilet (79 *b*, s. s., 9891).....15 cts. per lb.

drawback on (s. s., 10,582).

on caustic soda used in the mf. of (s. s., 11,104).

fancy perfumed (79 *b*)....15 cts. per lb.

greases and oils (see "Grease") (599).

Free.

medicinal (75 *a*, s. s., 7035, 7324)..... 25

powder, as chem. compound (76)..... 25

stock, olive foots or olive oil residuum (599 s. s., 6675).....Free.

oil residuum of olives, not soap stock, but free under 661 (s. s., 5840).

palm nut stearine (599 s. s., 6175).

Free.

peanut oil, not cl. as (s. s., 6878).

sublimate, proprietary (75 *b*, s. s., (6921)..... 35

toilet, of all descriptions (79 *b*, s. s., 9891).....15 cts. per lb.

Soapstone, cr. (651 s. s., 6559).....Free.

and mica waste ground together (773 *b*, s. s., 6559)..... 20

Societies and Institutions incorporated or *established* ‡ for educational, literary, philosophical, religious or scientific purposes, or for the encouragement of *fine arts*, are entitled to the free entry of the following articles, *specially*

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* The Department, under the former law, decided that "the expression 'pipes, clay, common or white,' covered all clay pipes which contain no other compound than clay, and are without any additional component after being cast. The phrase referred to includes those made of common pipe-clay, which are cast with ornaments of heads, animals, or other designs. The French clay seems to be the common pipe-clay of France, and to be included in the word clay used in the statute quoted" (s. s., 3722).

† Snuff *only*, and not snuff-flour, is mentioned in paragraph 801 prescribing the internal revenue tax.

‡ The Treasury Department has decided that the word "*established*" here used, "means instituted by usage or by law, and is intended to include reputable institutions or societies *not* incorporated" (s. s., 10,051).

Per ct.

imported in good faith for their use, and not for sale, to wit:

books, maps, charts, and lithographic prints, not more than two copies in any one invoice (515).....Free.

casts of alabaster, bronze, marble or plaster of Paris (677).....Free.

drawings (677).....Free.

etchings (677).....Free.

gems (677).....Free.

paintings (677).....Free.

philosophical and scientific apparatus, instruments and preparations (677).....Free.

regalia * (692 *a*).....Free.

specimens of sculpture (692 *a*).Free.

statues and statuary (677, 692 *a*). Free.

animals brought into the U. S. temporarily (not over 6 months) for exhibition or competition for *prizes*, offered by any *agricultural or racing association*, under regs. and bond (483 *a*).....Free.

works of art, collections in illustration of the progress of the arts, science or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material hereafter imported in good faith for PERMANENT EXHIBITION at a fixed place by any *society or institution* established for the encouragement of the arts or of science (under bond and regs. as below) (759 *a*).....Free.

for public monuments, all like articles to the above imported in good faith by any *society or association* for the purpose of erecting a PUBLIC MONUMENT, and not intended for sale, nor for any other purpose than herein expressed (759 *b*).....Free.

but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject at any time, to examination and inspection by the proper officers of the customs (759 *c*).....Free.

but the privileges of 758 and 759 not allowed to associations or corporations engaged in or connected with business of a private or commercial character (759 *d*).

also, photographic pictures, paintings, and statuary, imported for TEMPORARY EXHIBITION by any *association* established in good faith and duly authorized under the laws of the United States, or of any State, *expressly and solely* for the promotion and encouragement of science, art, or industry, and not intended for sale, subject, to regulations and bonds to export within 6 months (758 *b* and *c*).Free.

but the Secretary of the Treasury may in his discretion, extend the period of expt. 6 months longer if applied for (758 *d*).

Societies, beneficial, not entitled to free entry of regalia (s. s., 8043).

benevolent, regalia for, dtbl. (s. s., 7956).

books, etc., for, regs. under former laws remain in force (s. s., 10,289).

free entry of regalia, etc., rules for (s. s., 6041).

incorporated or established to encourage the saving of human life, lifeboats, and life-saving apparatus, sp. imp. by (633).....Free.

literary, silverware and linens impt. for, dtbl. (s. s., 8847).

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* The term "regalia" to embrace only such insignia of rank or office, or emblems as may be worn on the person, or borne in the hand during public exercises of the society or institution, and not to include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

Per ct.

Societies, model of public statue for presentation to New York City (759 *b*, s. s., 10,023).....Free.
religious, candlesticks and sanctuary lamps, sp. impt. for presentation to (757 *b*, s. s., 8976).....Free.
candlesticks for use in processions of (692 s. s., 7712).....Free.
glass mosaic pictures for, * not free under (677 or 692 s. s., 9777).
lamp or vessel, sp. impt. for free presentation to, if work of art, free under 757 *b* (s. s., 7753).
paintings, statuary, fountains, and other works of art, excepting stained or painted window glass and stained or painted glass windows, impt. expressly for presentation to (757 *b*, s. s., 7753)..Free.
pamphlets for distribution by, not free (s. s., 7678).
stained glass windows for, not works of art, but dtbl. under 122 (s. s., 9121).
"Stations of the Cross" pictures printed on metal, sp. impt. for presentation to (757 *b*, s. s., 8979). Free.
Sockets, acme pick (215 s. s., 7041)..... 45
of polished cylinder, malleable cast-iron (162 s. s., 6774).....1¾ cts. per lb.
Soda, acetate, arseniate, carbonate, hyposulphate, phosphates, and all salts of + + (76)..... 25
ash (83, see "Kelp.")
¼ of 1 ct. per lb.
ash, so-called "ammonia alkali," dtbl. as (s. s., 9326).....¼ of 1 ct. per lb.
bicarbonate of (80).....1 ct. per lb.
bichromate and chromate of (82 s. s., 6651, 10,999, 11,298)...3 cts. per lb.
calcined or pearlash of soda (80, 774 *a*, May 10, 1866, Bost.)....1 ct. per lb.
caustic (81).....1 ct. per lb.
combined with lime (76 s. s., 9126). 25
drawback on, used in the mf. of soap exported (s. s., 11,104).
chlorate (709 s. s., 4109).....Free.

Per ct.

chromate (82).....3 cts. per lb.
crystals (83).....¼ of 1 ct. per lb.
hydrate (81).....1 ct. per lb.
lime, as chem. comp. (76 s.s., 9207)... 25
lye (76)..... 25
napthionate of (76 s. s., 9630)..... 25
nitrate of, or cubic nitre (709 s. s., 9457).....Free.
oleate of, as alizerine assistant under 36. (See "Oils.")
powders (76)..... 25
prussiate of (76 s. s., 11,298, 11,354). 25
sal (83).....¼ of 1 ct. per lb.
salt, "alpha naphthylamine monosulphonated" (76 s. s., 9343)..... 25
silicate (84).....½ of 1 ct. per lb.
stannate of, compounded of peroxide of tin and caustic soda, peroxide ch. val. (76 s. s., 1584)..... 25
sulphate, or salt-cake (85).
$1.25 per ton.
sulpho-vicinoleate of. (See s. s., 7011 and 11,298.)
super-carbonate (80).....1 ct. per lb.
tartrate of potassa and, or Rochelle salts (92).....3 cts. per lb.
uranate of (76)..... 25
water. (See "Ginger ale.")
water glass, silicate of soda (84 s. s., 4710).....½ ct. per lb.
yellow prussiate of (76 s. s., 8586, 11,354)..... 25
Soden mineral water pastilles (76 s. s., 9235)..... 25
Sodium (metal) (710).....Free.
salicylate of (75 *a*, s. s., 3395)..... 25
sulphite (76)..... 25
sulpho-carbonate (75 *a*)..... 25
tungstate, pure (75 *a*)..... 25
Sod oil (599 s. s., 10,962, 11,236)...Free.
Softening liquor (773 *b*, s. s., 3750)..... 20
Solanine, an alkaloid (76)..... 25
Sole-leather, Spanish or other (455)..... 10
Soles, cork, and W. as mfs. of W. + + under 392 (s. s., 8423).
Soluble silicate, for paint (61 *a*, s.s., 3644) 25
oil, as alizerine assistant under 36. (See "Oils.")

* Such an article impt. for *presentation* to such a society, would probably be free under 757*b* (see s. s., 7753).

Per ct.

Soot for fertilizing (600 s.s., 7201).Free.
Sorghum seed (699) .....Free.
Sorted wools, double duty on (s. s., 11,307).
Soufre raffine en masse.(See "Sulphur.")
Sounds, cod, salted in barrels, as fish + + pickled in barrels (292 s. s., 1523).....1 ct. per lb.
fish (507).....Free.
Sour crout. (See "Sauer Kraut.")
orange juice (631 s.s., 2345, 6589).Free.
Soutache, metal, for military trimmings (215 s. s., 6547)..... 45
South American doubloon, value in Argentine is $15.70 (s. s. 3153).
Souvenir albums, copyrighted. (See s.s., 11,012, as to prohibited impt. of).
Souvenirs, according to material or similitude.
produced prior to 1700, as antiquities (524).....Free.
Soy, Chinese, a sauce (287 s. s., 11,202). 45
Spa, or spaw, mineral water, which see.
Spangle ornaments (215 s. s., 7287)..... 45
Spangles, plated (215 s. s., 5988)..... 45
Spanish brown, color (61)..... 25
flies, cantharides (560).....Free.
grass, for mf. of paper (670).....Free.
limes, or mamoncillos (580 s. s., 8595). Free.
mackerel, thon-marine or tunny (293). ¾ of 1 ct. per lb.
vessels, discriminating duties on impt. by, suspended (s. s., 7834).
Spar, adamantine, as emery (562 T. R. pp. 565, 586)..... .....Free.
all mfs., + + (459)..... 25
mfs. of, artfl. teeth (459 s. s., 11,019). 25
timber round and unmfd. (754 s. s., 7521) .....Free.
Spars, timber used for, and + + (216).. 10
Sparkling wine, vino nebiolo dtbl. as sparkling wine under 335 (s.s., 11,-211).
Spartateen coral, as other coral.
Sparterre, suitable for making or ornamenting hats (711).....Free.
(osier or willow) for basket-makers' uses (459 *b*, s. s., 3199..... 30
Spatulas, dtbl. under 167 (s. s., 7419. See "Knives.")

Per ct.

Spawn, mushroom, as seed (286 s. s., 5714, 6342)..... 20
SPECIAL IMPORTATIONS,
Agriculture Department of, plants, etc., for (See "Agriculture.")
American artists, productions of, 757. (See "American or "Art.")
products. (See "American" or "Articles.)
animals for breeding, 482. (See "Animals.")
or for exhibition, or for racing, 483. (See "Animals" or "Societies.")
or teams of, of immigrants, 483. (See "Animals" or "Immigrants.")
associations. (See "Societies.")
books, maps, etc., for schools, institutions and societies,515. (See those titles).
for United States or Library of Congress, 514. (See those titles).
books, etc., of persons arriving from foreign countries, 516, 686. (See "Effects" or "Immigrants.")
botanic garden, U. S. (See "Botanic.")
effects, household (516), personal (752), or professional (686), of immigrants, etc. (See "Effects.")
Effects of foreign embassies, exemption from duty is accorded *by comity* to all articles intended for the personal or family use of foreign ambassadors, ministers, or charges d' affaires to the U. S.; but this is not extended to the importations of secretaries of legations, attachés or consuls (July 11, 1866, H. F. S).
fine arts, impts. by societies and associations for promotion of. (See "Societies.")
Hawaiian impts. (See "Hawaiian.")
immigrants, effects of. (See "Immigrants.")
Indian peltries, etc. (See "Indian.")
institutions, impts. for. (See "Institutions.")
libraries, public, regalia, gems, statues, statuary and specimens of sculpture for. (See "Libraries, public.")

Per ct.

Special importations:
Library of Congress, books, etc., for, 514. (See "Library.")
life-boats and life-saving apparatus. (See "Life-boats.")
machinery for repair. (See 785).
Maine, products of forests of, sawed or hewed in New Brunswick. (See 786 and 787).
metals, crude, for smelting or refining. (See provisions for, 795).
Minneapolis Industrial Exposition, impts. for. (See Pt. I., 1380–84).
presentation of works of art. (See "Art, works of.")
public monuments. (See "Public.")
schools, colleges, etc., impts. for. (See "Schools.")
ship materials. (See "Ship," etc.)
societies, impts. for. (See "Societies.")
works of art. (See "Art" or "Societies.")
World's Columbian Exhibition. (See 1394 and "World's").
wrecks, whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the U. S., and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon and without being obliged to enter the same at the custom house, but under such regs. as the Secretary of the Treasury may prescribe (794). Free.
Specific duties, mfrs. statement of cost of production of goods subject to, not required (s. s., 10,300).
rates of duty, application of 821 *c* to goods paying (s. s., 10,444).
Specimens of natural history, botany, and mineralogy, imported for cabinets or as objects of science, and not for sale (712).....Free.
of sculpture for societies and schools. (See "Societies and Schools.")
Spectacle cases, according to material.
leather or papier maché (461 s. s., 8997)..... 35
frames, metal (119)..... 60
parts of (215 s. s., 11,374)..... 45
lenses, with their edges ground or beveled to fit frames (121 s. s., 9134, 9399)..... 60
Brazil, or Scotch crystal, ptly. mfd. (519 s. s., 7183, 7204).....Free.
Spectacles (119)..... 60
glass plates or disks for, rough-cut or unwrought, and suitable only for (591).....Free.
Spectroscopes, glass and metal, if gl. ch. v. (108 s. s., 9242)..... 60
if metal ch. v. (215 s. s., 9242)..... 45
Spelter. (See "Zinc.")
Spermaceti oils (46).....8 cts. per gal.
Sperm oil (46 s. s., 11,326).8 cts. per gal.
Spices, all + +, ground or powdered (326).....4 cts. per lb.
drug. (See "Drugs.")
medicinal, non-edible, cr. (560)...Free.
not crude (24)..... 10
ground olive nuts (773 *b*, s. s., 11,199). 20
unground, the following, viz.:
cassia, cassia buds, and cassia vera (713).....Free.
cinnamon, and chips of (714)..Free.
cloves and clove stems (715)...Free.
ginger root, unground, and not preserved or candied (716).....Free.
mace (717).....Free.
nutmegs (718).....Free.
pepper, black and white (719).Free.
cayenne (326 *b*).....2½ cts. per lb.
pimento (720).....Free.
Spiegeleisen (134) .....$\frac{3}{10}$ of 1 ct. per lb.
Spike lavender oil (661).....Free.
Spikes, brass or composition (215)..... 45
copper, or copper ch. val. (215)..... 45
iron or steel cut (173)... ...1 ct. per lb.
wrought (176).....1$\frac{8}{10}$ cts. per lb.
Spiles, for wharves, round and unmfd. (754).....Free.
other than above (216)..... 10

Per ct.

Spinach seeds (286 s. s., 8131)..... 20
Spiral springs. (See below "Springs.")
Spirit varnishes (56 s. s., 11,405).
$1.32 per lb. and 35
Spirits, ammonia (74).....50 cts. per lb.
aromatic (74).....50 cts. per lb.
distilled, and spirituous beverages and liquors. (See "Liquors.")
duty only on actual quantity imported (s. s., 5974).
withdrawal from bond for use of U. S. (s. s., 7294).
domestic, cannot be transferred to mfg. w. h. to be bottled for expt. (s. s., 7233).
exp. and returned, how to be treated (s. s., 6304).
exp. and returned, no drawback of int. rev. tax (s. s., 5859).
exp. and returned from Canada as being in illegal pkgs., re-packing not allowed (s. s., 5859).
how extension of time for exporting obtained (s. s., 7262).
re-imported, how quantity estimated (s. s., 6838).
lac (627).....Free.
lavender (74).....50 cts. per lb.
med. preps. known as + + (74).
50 cts. per lb.
of muriatic ether (74)...50 cts. per lb.
of nitrous ether (25 *b*)...25 cts. per lb.
of nutmegs (74).....50 cts. per lb.
of rosemary (74)..... 50 cts. per lb.
of turpentine (743)..... Free.
Splice bars, railway iron or steel (181).
1 ct. per lb.
Split fence posts (755 s. s., 5867)..Free.
peas (281 *c*).50 cts. per bush. of 60 lbs.
Spoke bolts (223 s. s., 6614)..... 20
Spokes for wheels, wood mfd. (230 T. R., p. 592)..... 35
Spoke-shaves (215)..... 45
Sponge, artfl. flowers of (443 *b*, s. s., 8385)..... 50
Sponges (86)..... 20
Spool-blocks for linen thread, val. not over 13 cts. per lb. not dtbl. (s. s., 7844).
shaped beams for carpet looms. (See "Beams.")

Per ct.

thread. (See "Thread.")
Spools, Ruhmkorf. (See "Ruhmkorf spools.")
wooden (230)..... 35
wound with thread, dtbl. (s. s., 7529).
Spoons, bone or horn (460)..... 30
India rubber (461)..... 35
metal (215)..... 45
wooden (230)..... 35
Sporting pps., explosives for. (See "Explosive substances.")
rifles (169)..... 25
Spot nets, silk as laces (413 *a*)..... 60
Sprats, in brine in tins or kegs, as herring (295 s. s., 8843, 10,101, 11,369) 30
in oil, as sardines (291 s. s., 2136, 11,369).
or brisling, pickled or salted (294 *a*, s. s., 8843).....½ ct. per lb.
Sprigs, iron or steel, not over 16 ozs. per 1000 (177 *a*).....2¼ cts. per M.
over 16 ozs. per 1000 (177 *b*).
2¾ cts. per lb.
other than above (215)..... 45
Springfield, Mass., a port of delivery (s. s., 10,316).
entitled to privileges of I. T. act (s. s., 10,630).
Springs, metal (215)..... 45
Spring steel, as steel sheets under 146.
Spruce frames for handling barbed wire (230 s. s., 6825)..... 35
spar timber, round and unmfd. (754 s. s., 7521).....Free.
Spunk (721).....Free.
Spun silk (410 *b*)..... 35
Spurs, saddlery (215)..... 45
and stilts used in the mf. of earthen, stone and crockery ware (722).
Free.
other, mfd. of clay (101 *b*, s. s., 186)... 55
Spy glasses, if gl. ch. v. (108 s. s., 5977, 7248)..... 60
metal ch. v. (215)..... 45
small, brass ch. val. (s. s., 5876)..... 45
Spun silk warps (414 *a*, s. s., 6109)..... 50
Squares, bone or horn (460)..... 30
ivory (462)..... 40
metal (215)..... 45
wood (230)..... 35
Squills, or scilla, crude (560).....Free.

Per ct.

Squirrel plates, skins dressed and joined to form large pieces (461 s. s., 4201, 8517)..... 35
tails, dyed or dressed, as dressed furs on the skin (444)..... 20
St. Paul, Minn., a port of entry (s. s., 9006).
Stained glassware. (See "Glass.")
or painted glass window (122 *a*, s. s., 9121, 10,902)..... 45
or painted window glass (122 *a*, s. s., 10,377)..... 45
Stair rods and eyes of metal (215)..... 45
Stamping and branding, etc., of impt. goods (777 s. s., 10,445, 10,637, 10,711, 10,714, 10,832, 10,842, and see regs. at the end of Part III.).
and gauging of impt. liquors (s. s., 9099).
bay rum must be stamped as dist. spts. (s. s., 7121).
of cigars (s. s., 7017, 10,381).
of cigars sent to general order (s. s., 9652).
sold by customs authorities (s. s., 6207).
of domestic cigars, re-impt. (s. s., 5055).
entries covering impt. goods not marked, etc., null and void (s. s., 10,842).
of impt. prep. smoking opium (s. s., 10,304).
of re-impt. domestic liquors (s. s., 10,703).
Stampings, forged steel, parts of bicycles, nearly finished (215 s. s., 8894)..... 45
Stamps for cigarettes (s. s., 8237).
for overweight cigarettes (s. s., 9813).
metal, nickel-washed (215 s. s., 6711). 45
not required to be affixed to pkgs. of prune juice (s. s., 7687).
wood, Chinese (230 s. s., 6435)..... 35
Stamp tax, foreign, on cigars, an element of dtbl. value (845 *d*, s. s., 10,403, 10,783).
Stand covers, jute and metal, jute ch. val. (215, 373 *b*, s. s., 6660)..... 45

Per ct.

Stannate of soda (76)..... 25
Starch, including all preparations, from whatever substance produced, fit for use as starch (323).....2 cts. per lb.
arrow root (488 s. s., 11,090, but see also s. s., 10,277, 11,406).....Free.
burnt, or gum substitute (324).
1½ cts. per lb.
corn (323).....2 cts. per lb.
corn starch residuum (773 *a*, 472? s. s., 6269)..... 10
potatoes and wheat mixed (323 s. s., 7511).....2 cts. per lb.
potato (323 s. s., 5737, 5722).
2 cts. per lb.
rice (323).....2 cts. per lb.
sago flour, not dtbl. as (s. s., 11,061, but see also s. s., 10,612).
"sago flour," so-called, but known as "Tahiti arrow root" (323 s. s., 10,954).....2 cts. per lb.
tapioca flour* (323 s. s., 10,277, 11,406).....2 cts. per lb.
waste, so-called, used for sizing (773 *b*, s. s., 6949)..... 20
when root and other flours to be cls. as, under new tariff (s. s., 10,277).
Stars, metal (215)..... 45
Statement to accompany invoices required by sec. 8 of act of June 10, 1890 (834 *b*, s. s., 11,169).
Stations of the Cross, so-called, not free under 677 or 692 (s. s., 10,017, 10,689).
Statistical classifications. (See changes s. s., 9437).
Statistics, Bureau of, Schedule A, classification of foreign commodities in monthly returns (s. s., 11,248).
Bureau of, Schedule B, classification of domestic commodities exported (s. s., 11,249).
collection of, of coastwise trade of Great Lakes (s. s., 10,596).
of fisheries, reports of, required (s. s, 7261).
Statuary for societies, etc. (See "Societies.")

* In a recent decision (s. s., 11,406), the Board of Gen. Appraisers held that while flake and pearl tapioca are free under 720 as a "food product," *tapioca-flour* is dtbl. as starch.

Per ct.

Statuary imported for exhibition. (See "Paintings and Statuary.")

Statuary + + (465)..... 15

But the term "Statuary") *as herein used** shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone or alabaster, or from metal, and the professional production of a statuary or sculptor only (465).

Statuary and other works of art, the production of American artists residing temporarily abroad (757 *a*). Free.

but subject to regulations (757 *c*).

Statuary, specially impt. (See "Art," "Societies," "Schools," and "Institutions.")

absence of consular certificate, not conclusive (s. s., 11,394).

alabaster or spar, copies of (459)..... 25

a dressed wax figure for church, not free as, under 677 or 692 (s. s., 9974).

a monument not statuary (s. s., 7072).

bronze, how classified (s. s., 6181, 9744).

cast in molds, made by sculptor of original (465 s. s., 3926)..... 15

carved crucifix with figure attached, all of wood for church (692 *a*, s. s., 11,230).....Free.

carved in wood for church, when without sculptors' certificate, are dtbl. under 230 (s. s., 6034).

church altars and their appendages not cls. as (s. s., 6032).

church, when free under 677 (s. s., 7274).

copies by professional sculptors, other than the original, held to be statuary under 465 (s. s., 5926).

definition of under former laws by the Supreme Court of U. S. (s. s., 9744).

executed abroad wholly by frn. workmen, without the supervision of the American artist who prepared the model in the U. S., not free under 757 *a* (s. s., 9730, 9809).

marble columns or pedestals not cls. as (s. s., 11,038).

marble copies of, if not works of art (125)..... 50

marking of, under sec. 6 of act of Oct. 1, 1890 (s. s., 11,320).

metal copies of, if not the production of sculptor (215)..... 45

moulded of cement and sand, dtbl. as earthenware (s. s., 8209).

not tools of trade of an architect (s. s., 10,405).

of marble, not in full relief, dtbl. as mfs. of marble + + under 125 (s. s., 7254).

of plaster, decorated, dtbl. as earthenware (s. s., 7744, 11,224).

plaster or terra-cotta, white (101 *b*, s. s., 11,204)..... 55

same, decorated (101 *a*)..... 60

wax figures for exhibition at museum not statuary (s. s., 9009, 11,175).

wooden, for a church (s. s., 6034).

Statue to be erected by Surgical Association of America, free entry (759 *b*, s. s., 11,269).....Free.

Statuettes, in china, porcelain, parian, bisque, earthen, stone and crockery-ware, if plain white (100 *b*).... 55

same, if painted, tinted, enameled,

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* The Board of Gen. Appraisers hold that "the use of the term '*as herein used*,' rather than 'as used in this act,' limits the operation of the restrictive and qualifying clause quoted in this paragraph, and that *it is not applicable to statuary provided for in the free list*" (s. s., 11,230).

"The term 'statuary,' as used in the law generally and subject to the above limitation, is understood to be confined in its application to 'figures representing living or deceased creatures, of whatever species, real or imaginary, *in full relievo insulated in every part*,' and which may be formed of marble, plaster, bronze, galvanized zinc, or other material appropriate to the composition of an 'object of taste.' Sculptures of figures, in mezzo-relievo, cannot, therefore, consistently with the construction of the law given by the Department, be admitted" as statuary. (Treas. Regs. of 1857, p. 603.) *See* further definitions of (s. s., 4416). Marble rustic cross not classifiable as statuary (s. s., 4240). *See* s. s., 5155, as to the evidence to be required by the appraiser as to statuary.

Per ct.

gilded, or otherwise decorated or ornamented (100 *a*)..... 60
Statuettes, bronze * (215 s. s., 11,222).... 45
terra-cotta, decorated (100 *a*, s. s., 7307)..... 60
Statutes, construction of by Department (T. D., 15).
Stauffer's lubricant (76 s. s., 9986)..... 25
Stave-bolts (755).....Free.
Stavesacre, crude (560).....Free.
not crude (24)..... 10
Staves, wood of all kinds (227 s. s., 3694, 4680, 7495)..... 10
Stays, boiler, wrought-iron or steel (157). $2\frac{1}{2}$ cts. per lb.
Steamboat laws, chief officers of customs to impose penalties for violation of (s. s., 11,114).
not a tool of trade (s. s., 7048).
Steam dredge, dtbl. (s. s., 1380, T. D. 19.
duty on repairs to, when not enrolled or licensed (s. s., 11,322).
engines, forgings for, of iron or steel, weighing each 25 lbs. or more (153). $1\frac{8}{10}$ cts. per lb.
"merry-go-round," so-called, not free as tool of trade but dtbl. under 215 (s. s., 9352)..... 45
motors, drawback on (s. s., 10,632).
packing, of earth, hair and moss (773 *b*, s. s., 6287)..... 20
ships, bonds for unlading at night (s. s., 6752).
tubes, pipes, flues, or stays of wrought-iron or steel (157).....$2\frac{1}{2}$ cts. per lb.
vessels, amended regs. regarding (s. s., 10,809).
foreign, naturalized, inspection of (s. s., 10,122).
imported from Canada, dtbl. (s. s., 8975).
Steamer-shafts. (See "Steel.")
Steamers, drawback on coal of (s. s., 5752).
manifests of cargoes exp. in (s. s., 5810).

Per ct.

small iron, impt. as cargo (215 s. s., 469)..... 45
supplies for, cannot be withdrawn from bond under an export entry (s. s., 9577).
Steamship boilers, chem. compound for cleansing, dtbl. (s. s., 11,304).
Stearine (773 *b*, s. s., 5049, 5091, 9220)..... 20
palm-nut kernel (599 s. s., 6175). Free.
residuum, also known as "hard-pitch," "candle-tar," "candle-residuum," and "colopony" (773 *b*, s. s., 5049)..... 20
when fit only for soapstock (599).Free.

STEEL.

all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation or converted, cast or made from iron or its ores by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel (150).
no allowance or reduction of duties for partial loss or damage in consequence of rust or discoloration, to be made upon *any description* of iron or steel, or upon any article, wholly or partly mfd. of iron or steel, or upon any mfr. of iron or steel (149).

* Bronze statuettes awarded as premiums by Paris Exposition held to be free under 740 of the act of 1883, as defined by s. s., 6566. But *quaere*, Is this correct as to a mf. of dtbl. mat.? The decision (s. s., 6566) had reference only to a cup mfd. of *gold* which is free as bullion, and then only as a similitude under the provisions of the last clause of section 2499 of that act for free similitudes.

Per ct.

STEEL MANUFACTURED,
All specified forms of,
1. General, to wit:
alloys, used as substitutes for steel tools,
bars (*see* proviso below), excepting axle-bars and railway bars,
beveled (*see* proviso below),
tapered (*see* proviso below),
billets,
blanks, die-,
blocks, die-,
blooms (other than for railway tires or wheels) by whatever process made,
castings, all descriptions and shapes of, dry sand, iron or loam-moulded,
cogged ingots, by whatever process made, other than those for railroad tires and wheels,
connecting rods (*see* proviso below),
crank-pins,
shafts,
die-blanks,
die-blocks,
gun-barrel-moulds, not in bars,
hammer-moulds, or swaged steel,
ingots and cogged ingots (other than for railway ties and wheels) by whatever process made,
pins, crank- and wrist-,
piston-rods (*see* proviso below),
pressed, sheared, or stamped shapes, or blanks of, + +,
plates, of, + + (*see* proviso below),
propeller shafts (*see* proviso below),
rods, connecting and piston (*see* proviso below),
saw plates (*other than circular*) wholly or partly mfd.,
shafting,
shafts, steamer, crank and other,
shapes of, pressed, sheared or stamped (*see* proviso below),
sheets of, + +,
slabs, by whatever process made,
steamer shafts,
steel in all forms and shapes, + +,
substitutes for steel tools, alloys used as,
swaged steel or hammer moulds,

Per ct.

tapered bars (*see* proviso below),
tools, alloys used as substitutes for,
wrist-pins,
all the above classes of steel, + +,
val. not over 1 ct. per lb. (146 *a*). $\frac{4}{10}$ of 1 ct. per lb.
val. over 1 ct., not over 1 $\frac{4}{0}$ cts. (146 *b*)..... $\frac{5}{10}$ of 1 ct. per lb.
val. over $1\frac{4}{10}$ cts., not over $1\frac{8}{10}$ cts. (146 *c*)..... $\frac{8}{10}$ of 1 ct. per lb.
val. over $1\frac{8}{10}$ cts., not over $2\frac{2}{10}$ cts. (146 *d*)..... $\frac{9}{10}$ of 1 ct. per lb.
val. over $2\frac{2}{10}$ cts., not over 3 cts. (146 *e*).....$1\frac{2}{10}$ cts. per lb.
val. over 3 cts., not over 4 cts. (146 *f*)..... .....$1\frac{6}{10}$ cts. per lb.
val. over 4 cts., not over 7 cts. (146 *g*).....2 cts. per lb.
val. over 7 cts., not over 10 cts. (146 *h*).....$2\frac{8}{10}$ cts. per lb.
val. over 10 cts., not over 13 cts. (146 *i*).....$3\frac{1}{2}$ cts. per lb.
val. over 13 cts., not over 16 cts. (146 *j*).....$4\frac{2}{10}$ cts. per lb.
val. over 16 cts. (146 *k*), 7 cts. per lb.

provided, that
any of the above bars or rods, of whatever shape, or section, which are cold-rolled, cold-hammered, or polished in any way, in addition to the ordinary process of hot-rolling or hammering, there shall be paid besides the rates on such ordinary bars, rods, strips or sheets, (152 *a*) $\frac{1}{4}$ of 1 ct. per lb. in addition.
strips, plates, or sheets of steel of whatever shape (other than the polished, planished, or glanced sheet steel, otherwise provided for), which are cold-rolled, cold-hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold-rolled, *smooth only*, otherwise provided for, there must be paid, besides the rates provided for on plates, strips, or sheets of steel of common or black finish, *in addition* thereto (152 *b*) $1\frac{1}{4}$ cts. per lb.

Per ct.

Steel Manufactured:

circular saw plates must pay 1 ct. per lb. *in addition* to the above duties on other saw plates (152 *c*).

band, hoop, scroll, or other + +, val. at not over 3 cts. per lb., and not over 8 inches wide and less than $\frac{3}{8}$ of an inch thick.

not thinner than No. 10 w. g. (140 *a*). 1 ct. per lb.

thinner than No. 10 and not thinner than No. 20 w. g. (140 *b*). $1\frac{1}{10}$ cts. per lb.

thinner than No. 20 w. g. (140 *c*). $1\frac{3}{10}$ cts. per lb.

same, when valued at higher prices than above:

val. over 3 cts. and not over 4 cts. per lb. (146 *f*) .....$1\frac{6}{10}$ cts. per lb.

val. over 4 cts. and not over 7 cts. per lb. (146 *g*).....2 cts. per lb.

val. over 7 cts. and not over 10 cts. per lb. (146 *h*).....$2\frac{8}{10}$ cts. per lb.

val. over 10 cts. and not over 13 cts. per lb. (146 *i*).....$3\frac{1}{2}$ cts. per lb.

val. over 13 cts. and not over 16 cts. per lb. (146 *j*).....$4\frac{2}{10}$ cts. per lb.

val. over 16 cts. per lb. (146 *k*). 7 cts. per lb.

no article + +, wholly or ptly. mfd. from sheet, plate, band, hoop or scroll steel, or of which such steel shall be the material of ch. val., shall pay a lower rate of duty than is imposed on such steel material (151).

all band, hoop, and scroll steel, *galvanized* or coated with any other metal must pay $\frac{3}{4}$ of 1 ct. per lb. "*more duty*" than the rates imposed upon corresponding gauges or forms of common or black sheet or taggers' steel (143 *a*).

and all hoop, or band steel, cut to length, or wholly or ptly. mfd. into hoops or ties for baling pps., or flared, splayed or punched, with or without buckles or fastenings, *and barrel hoops of steel*, must pay $\frac{2}{10}$ of a ct. per lb. "more *duty*" than that imposed upon the steel of which they are made (140 *d*.).

Per ct.

barrel hoops, see above last paragraph.

boiler or other plate steel (except saw-plates otherwise provided for), not thinner than No. 10 w. g., sheared or unsheared, and skelp steel sheared or rolled in grooves.

val. at not over 1 ct. per lb. (138 *a*). $\frac{5}{10}$ of 1 ct. per lb.

val. over 1 ct. and not over $1\frac{4}{10}$ cts. (138 *b*).....$\frac{65}{100}$ of 1 ct. per lb.

val. over $1\frac{4}{10}$ cts. and not over 2 cts. (138 *c*).....$\frac{8}{10}$ of 1 ct. per lb.

val. over 2 cts. and not over 3 cts. (138 *d*).....$1\frac{1}{10}$ cts. per lb.

val. over 3 cts. and not over 4 cts. (138 *e*).....$1\frac{5}{10}$ cts. per lb.

val. over 4 cts. and not over 7 cts. (138 *f*).....2 cts. per lb.

val. over 7 cts. and not over 10 cts. (138 *g*).....$2\frac{8}{10}$ cts. per lb.

val. over 10 cts. and not over 13 cts. (138 *h*).....$3\frac{1}{2}$ cts. per lb.

val. over 13 cts. (138 *i*)..... 45

provided, that all plate iron or steel thinner than No. 10 w. g. shall pay duty as iron or steel sheets (138 *j*).

and all steel sheets or plates (excepting tin and terne plates and taggers' tin), when galvanized or coated with zinc, spelter, or other metals, or an alloy thereof, must pay $\frac{3}{4}$ of 1 ct. per lb. "*more duty*" than the rates imposed upon corresponding gauges or forms of common or black sheet or taggers' steel (143 *a*).

sheet steel, polished, planished, or glanced, by whatever name designated (144 *a*).....$2\frac{1}{2}$ cts. per lb.

provided, that *all* plate, sheet, or taggers' steel, by whatever name designated (other than such polished, planished, or glanced), which has been pickled or cleaned by acid, or by any other material or process, or *which is cold-rolled*, shall pay $\frac{1}{4}$ of 1 ct. per lb. "*more duty*" than the corresponding gauges of common or black sheet or taggers' steel (144 *b*).

sheets of, common or black, including all steel, com. known as common

Per ct.

or black taggers' steel, and skelp steel + +, val. at *not* over 3 cts. per lb. as follows:

thinner than No. 10 and not thinner than No. 20 w. g. (142 *a*).
1 ct. per lb.

thinner than No. 20 and not thinner than No. 25 w. g. (142 *b*).
$1\frac{1}{10}$ cts. per lb.

thinner than No. 25 w. g. (142 *c*).
$1\frac{4}{10}$ cts. per lb.

all corrugated or crimped (142 *d*).
$1\frac{4}{10}$ cts. per lb.

but all common or black sheet steel *not thinner* than No. 10 w. g. must pay duty as plate steel (142 *e*).

galvanized or coated. (See provisions for above under "Boiler steel.")

sheets or plates of steel, or taggers' steel, coated with tin or lead, or with a mixture of either or both of these and other substances, by the dipping or any other process, and com. known as tin- or terne-plates and taggers' tin,

until July 1, 1891 (145)...1 ct. per lb.

on and after July 1, 1891 (143 *b*)
$2\frac{2}{10}$ cts. per lb.

taggers'. (See above "sheet steel" and "sheets of steel.")

corrugated or crimped sheet steel (142 *d*).....$1\frac{4}{10}$ cts. per lb.

flat, with longitudinal ribs for the mf. of fencing, valued at not over 3 cts. per lb. (147 *b*).
$\frac{6}{10}$ of a ct. per lb.

forgings for axles,, iron or steel, + +, without reference to the stage or state of mf. (154).....2 cts. per lb.

of iron or steel, or both combined, of whatever shape, or in whatever stage of mf. + + (139 *a*).
$2\frac{3}{10}$ cts. per lb.

provided, that no such forgings, by whatever process made, shall pay less duty than 45 per cent. (139 *b*).

of iron or steel, for vessels, steam engines, and locomotives, or parts thereof, of 25 lbs or more (153).
$1\frac{8}{10}$ cts. per lb.

Per ct.

plates or sheets, galvanized or coated with zinc or spelter, or other metals, or any alloy thereof, excepting what are known commercially as tin plates, terne-plates and taggers' tin, pay in addition to the duty on like plates, not galvanized or coated (143 *a*).
$\frac{3}{4}$ of 1 ct. per lb. *in addition.*

coated with tin or lead, or with a mixture of which these metals are a component part, by the dipping or any other process, and commercially known as tin plates, terne-plates and taggers' tin,

until July 1, 1891 (145) 1 ct. per lb. on and after that day (143 *b*).
$2\frac{2}{10}$ cts. per lb.

scrap-, wrought- or cast-, but nothing deemed scrap-steel, except waste or refuse steel, that is fit only to be remfd. (134).....$\frac{3}{10}$ of a ct. per lb.

sheet-, polished, planished or glanced, by whatever name designated (144*a*).
$2\frac{1}{2}$ cts. per lb.

all other plate, sheet or taggers' steel, by whatever name designated, which has been pickled or cleaned by acid or other material or process, or which is cold-rolled, smooth only, not polished, pays
$\frac{1}{4}$ of 1 ct. per lb. more duty

than the corresponding gauges of common or black sheet or taggers' steel (144 *b*).

wire rods (*see* "Wire rods.")

flat, with longitudinal ribs for the mf. of fencing, valued at not over 3 cts. per lb (147 *b*)....$\frac{6}{10}$ of a ct. per lb.

2. *Railway and Ship-steel, to wit:*

forgings of iron or steel, or both combined, for vessels, steam-engines and locomotives, or parts thereof, weighing each 25 lbs. or more (153).
$1\frac{8}{10}$ cts. per lb.

rails, flat, punched (141).
$\frac{6}{10}$ of 1 ct. per lb.

railway bars, wholly or partly of (141).....$\frac{6}{10}$ of 1 ct. per lb.

fish-plates (181).....1 ct. per lb.

Per ct.

Steel Manufactured:

splice-bars (181).....1 ct. per lb.

T-rails (141).....$\frac{6}{10}$ of 1 ct. per lb.

tires, locomotive, car, and other railway, or parts thereof, wholly or partly mfd. (185 *a*).

$2\frac{1}{2}$ cts. per lb.

wheels, or parts of, of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished (185 *a*).

$2\frac{1}{2}$ cts. per lb.

wheels, imported with iron or steel axles fitted in them, dtbl. together at (185 *c*)..$2\frac{1}{2}$ cts. per lb.

ingots, cogged ingots, blooms or blanks for above tires or wheels, without regard to degree of mf. (185 *b*).....$1\frac{3}{4}$ cts. per lb.

3. *Structural steel, to wit:*

angles,
beams,
building-forms,
bulb-beams,
car-truck channels,
channels,
columns, and parts and sections of,
deck-beams,
girders,
joists,
posts, and parts or sections of,
T T columns and posts, and
all other structural shapes of steel, whether plain or punched, or fitted for use (137).

$\frac{9}{10}$ of 1 ct. per lb.

STEEL, MANUFACTURES OF, TO WIT:

anchors, or parts of (153).

$1\frac{8}{10}$ cts. per lb.

and iron nails, so-called, but button mat. (215 s. s., 6397)..... 45

angles (137 s. s., 8634). $\frac{9}{10}$ of 1 ct. per lb.

anvils (iron or steel, or both, combined), by whatever process made (155).....$2\frac{1}{2}$ cts. per lb.

axle bars and blanks (154). 2 cts. per lb.

axle-shaped, dtbl. under 146 (s. s., 1486).

axles, and parts thereof (154).

2 cts. per lb.

axles, when fitted in wheels, or parts of, are dutiable at the same rates as the wheels (185 *c*).

forgings for, of iron or steel, without reference to the stage or state of mf. (154 *a*)... .....2 cts. per lb.

beads and bead trimmings of (215 s. s., 2994)..... 45

"Bessemer sheet-iron," so-called, as steel in sheets.

blacksmiths' hammers and sledges (156).....$2\frac{1}{4}$ cts. per lb.

blooms, how weight ascertained (s. s., 8195).

bodkins (178 s. s., 10,653)..... 35

boiler plate shearings, as scrap (s. s., 11,356, but see also s. s., 9490).

boiler tubes, flues or stays, wrought (157).....$2\frac{1}{2}$ cts. per lb.

bolt blanks (158).....$2\frac{1}{4}$ cts. per lb.

bolts, with or without threads or nuts (158).....$2\frac{1}{4}$ cts. per lb.

brads, not exceeding 16 oz. to the M. (177 *a*).....$2\frac{1}{4}$ cts. per M.

exceeding 16 oz. to the M. (177 *b*).

$2\frac{3}{4}$ cts. per lb.

chain or chains, of all kinds, of steel not less than $\frac{3}{4}$ of an inch in diameter (164 *a*).....$1\frac{6}{10}$ cts. per lb.

chains of less than $\frac{3}{4}$ and not less than $\frac{3}{8}$ of an inch (164 *b*)...$1\frac{8}{10}$ cts. per lb.

of less than $\frac{3}{8}$ of an inch (164 *c*).

$2\frac{1}{2}$ cts. per lb.

but no chain or chains to pay less than 45 per cent. (164 *d*).

Buckthorn strips (215 s. s., 8325)..... 45

buttons (215)..... 45

coiled motor springs (215 s. s., 7166).. 45

cotton ties *pay* $\frac{2}{10}$ *of* 1 *cent. per lb. more duty* than the hoop or band iron or steel from which they are made (140 *d*).

crop ends, of billets, blooms, or rails dtbl. as steel + + under 146 (s. s., 6544, 7359, 9358).

crowbars (156).....$2\frac{1}{4}$ cts. per lb.

crucible rope rods, val. over $3\frac{1}{2}$ cts. dtbl. under 146 as steel + + (s. s., 6356).

cutlery + + (215)..... 45

drawing plate blanks as forgings under 139 (s. s., 9028).

Per ct.

dress shields (215 s. s., 8958)..... 45
edge tools + + (215 s. s., 7783)..... 45
embossing dies (215 s. s., 9889)..... 45
files, file-blanks, floats, and rasps, of all cuts and kinds.
not over four inches long (168 *a*).
35 cts. per doz.
over 4 and under 9 inches long (168 *b*).....75 cts. per doz.
9 inches long and under 14 inches (168 *c*).....$1.30 per doz.
14 inches long and over (168 *d*).
$2.00 per doz.
fish plates (181).....1 ct. per lb.
floats. (See above "Steel files," etc.)
flues, boiler, wrought (157).
$2\frac{1}{2}$ cts. per lb.
foils and foil blades (215)..... 45
forgings of, for axles, without reference to the stage or state of mf. (154).....2 cts. per lb.
+ +, of whatever shape, or in whatever stage of mf. (139 *a*).
$2\frac{3}{10}$ cts. per lb.
but no forgings of iron or steel, or both combined, to pay less (139 *b*) than 45
for vessels, steam engines and locomotives or parts thereof, weighing each 25 lbs. or more (153).
$1\frac{8}{10}$ cts. per lb.
forgings, steel wire drawing plates, not cls. as (s. s., 6413).
forks. (See "Forks.")
German sickles (215 s. s., 7818)..... 45
hammers, blacksmiths' (156).
$2\frac{1}{4}$ cts. per lb.
all others than blacksmiths' (215)... 45
heavy bars of, for mf. into structural forms, but not advanced beyond condition of bars provided for in 146, are dtbl. at the rates of that paragraph (s. s., 8096).
hinges, finished, and hinge-blanks (158).....$2\frac{1}{4}$ cts. per lb.
hoops for baling pps. of band or hoop iron, or steel, wholly or ptly. mfd., and barrel hoops of iron or steel, *pay* $\frac{2}{10}$ *of* 1 *ct. per lb. more duty* than that imposed on the hoop or band iron or steel of which they are made (140 *d*).

Per ct.

knife blades, for pocket knives. (See "Knives.")
knives. (See "Knives.")
locomotive tires and rings for (185 *a*, s. s., 6549).....$2\frac{1}{2}$ cts. per lb.
manufactures, articles or wares + +, wholly or ptly. of, whether wholly or ptly. mfd. (215)..... 45
nails cut (173).....1 ct. per lb.
hob, wrought (174).....4 cts. per lb.
horseshoe (174).....4 cts. per lb.
wire. (See "Nails.")
wrought + + (174).....4 cts. per lb.
nuts, wrought (176).....$1\frac{8}{10}$ cts. per lb.
as parts of, and with bolts (158).
$2\frac{1}{4}$ cts. per lb.
old railroad, of Am. mf. entered free under 493 (s. s., 11,287).....Free.
paragon wire, dtbl. as steel + + under 146 (s. s., 7877).
pens (204).....12 cts. per gross.
pipes, or tubes, wrought (157).
$2\frac{1}{2}$ cts. per lb.
plates, engraved (180)..... 25
plates, octagon form, for mf. of circular saws, dtbl. under 146 and 152 *c* (s. s., 9367).
points, so-called "nails" with ornamented heads for mf. of buttons, etc. (215 s. s., 7659)..... 45
point trimmings (215 s. s., 11,382). ... 45
railway wheels, etc. (See above "Steel railway." etc.)
rasps. (See above "Steel files," etc.)
re-melting, so-called, being steel slabs, dtbl. under 146 (s. s., 8971).
rivets (182).....$2\frac{1}{2}$ cts. per lb.
rolling mill scales and cinders (202 s. s., 8463)..... 20
rope, construction of proviso 148 *l* (s. s., 10,760, 11,380).
rope rods. (See above "Crucible," etc.)
saws. (See "Saws.")
saw plates for band saws, dtbl. under 146 (s. s., 6272).
scissors (215 s. s., 10,920)..... 45
screws. (See "Screws.")
shank, under 140 or 146 according to value (s. s., 11,371).

Per ct.

Steel, Manufactures of:
sheet, in strips, whether drawn through dies or rolls, untempered or tempered of whatsoever width $\frac{25}{1000}$ of an inch thick or thinner, ready for use or otherwise (148 *f*)..... 50
sheet, known as clock spring material dtbl. under 146 (s. s., 6176).
sheets and plates + + are dtbl. under 146 (s. s., 7585, 8690).
sheets, plates, wares or articles of steel enamcled or glazed with vitreous glasses, plain and of one color (171)..... 45
ornamented, or of more than one color (172)..... 50
shoe buckles or slides (215 s. s., 9382). 45
shoes, horse, mule and ox (176). $1\frac{8}{10}$ cts. per lb.
shovels (215)..... 45
skates (215)..... 45
slabs, dtbl. under 146 (s. s., 8341).
sledges, blacksmiths' (156). $2\frac{1}{4}$ cts. per lb.
other than blacksmiths' (215)..... 45
spikes, cut (173).....1 ct. per lb.
wrought (176).....$1\frac{8}{10}$ cts. per lb.
splice bars, railway (181)..1 ct. per lb.
sprigs, cut, not exceeding 16 oz. to M. (177 *a*).....$2\frac{1}{4}$ cts. per M.
exceeding 16 oz. to the M. (177 *b*). $2\frac{3}{4}$ cts. per lb.
squares (215)..... 45
stays, boiler, wrought (157). $2\frac{1}{2}$ cts. per lb.
straw colored in strips, or pendulum wire (148 *f*, s. s., 11,426)..... 50
strips (215 s. s., 7166, 9212, 9507)..... 45
cold-rolled, dtbl. under 146 (s. s., 11,372).
for dress steels (215 s. s., 8449)..... 45
Steels, of all sizes, finished or unfinished:
val. not over $1 per doz. pieces (167 *a*). 10 cts. per doz. and 30
val. over $1, and not over $2 (167 *b*). 35 cts. per doz. and 30
val. over $2, and not over $3 (167 *c*). 40 cts. per doz. and 30
val. over $3, and not over $8 (167 *d*). $1.00 per doz. and 30
val. over $8 (167 *e*...$2.00 per doz and 30
Steel swords and sword-blades (166)..... 35
tacks, cut, not exceeding 16 oz. to the M (177 *a*).....$2\frac{1}{4}$ cts. per M.
exceeding 16 oz. to the M. (177 *b*). $2\frac{3}{4}$ cts. per lb.
tools and implements finished (215 s. s., 8535)..... 45
track tools (156).....$2\frac{1}{4}$ cts. per lb.
tubes, boiler, and other wrought (157). $2\frac{1}{2}$ cts. per lb.
for bicycles (157 s. s., 11,040). $2\frac{1}{2}$ cts. per lb.
(but see also s. s., 6778, 10,844).
for umbrella handles (215 s. s., 7425). 45
or pipes for mf. of magazines for shot-guns (157 s. s., 6186). $2\frac{1}{2}$ cts. per lb.
so-called, but really mfs. of steel and brass (215 s. s., 7174)..... 45
washers, wrought (176) $1\frac{8}{10}$ cts. per lb.
wedges (156)..... .....$2\frac{1}{2}$ cts. per lb.
wire. (See "Wire.")
wire blooms dtbl. under 146 as billets or bars (s. s., 4999).
bored for hypodermic syringes (215 s. s., 8685)..... 45
cable. (See s. s., 6376).
drawing-plate blanks, forged only (139 *a*, s. s., 9028)..$2\frac{3}{10}$ cts. per lb.
but not less (139 *b*) than..... 45
in coils not smaller than No. 5 w. g. (See s. s., 9882).
plates, forgings for, ptly mfd. (215 s. s., 6415)..... 45
rods, Bessemer, dtbl. val. (See s. s., 5724, 6158).
yards (215)..... 45
Stems, of plants, etc., mcd. and not edible, crude + + (560).....Free.
pipe (468 s. s., 9725)..... 70
tobacco (738).....Free.
Stencilling of damaged goods in bond (s. s., 7193).
Steps, carriage, malleable iron unfinished (162 s. s., 10,386).$1\frac{3}{4}$ cts. per lb.
Stereoscopes, glass ch. val. (108 s. s., 10,331)..... 60
Stereoscopic slides, sp. impt. by lecturer (686 s. s., 9232).....Free.
views, printed or photographed (423 s. s., 3211, 5574)..... 25

Per ct.

same, on glass (108 s. s., 4695)..... 60
if works of art (465 s. s., 3142).... 15
Stereotype paper (422 s. s., 7077)..... 25
Stereotype plates (180)..... 25
same, broken, dtbl. as type-metal under (208 *a* s. s., 1559.
1½ cts. per lb. for lead therein.
Stibic acid, so-called, but white oxide of antimony (76 s. s., 9706)..... 25
Stick-lac (626).....Free.
Sticks, dyers' (220 *b* s. s., 6370, 11,219). 20
of bamboo reeds, and of partridge, hair wood, pimento, orange, myrtle, and other woods + + in the rough, or not further mfd. than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes (756 *e*).....Free.
Sticks for umbrellas, parasols, and sunshades, finished or not, plain (471 *a*). 35
same, carved (471 *b*)..... 50
walking, wholly or ptly. mfd. (230) ... 35
Stilettos (215)..... 45
Stilts, used in the mf. of earthenware, porcelain, and stoneware (722).Free.
Stirrups, saddlery (215)..... 45
Stockings. (See "Hosiery.")
Stock locks, metal (215)..... 45
Stoles, silk ch. val. (413 *a*, s. s., 2851)... 60
Stomach pumps, according to material.
Stone, artificial pumice (773 *b*, s. s., 6409)..... 20
ballast, if landed (773 *a*, s. s., 374, 1424, 1542)..... 10
brown sand-, hewn or cut straight, but not smooth (128 s. s., 8645)..... 40
burr rollers with iron axles and flanges (215 s. s., 7140)..... 45
carvings, in soapstone, elaborate, not stoneware, but dtbl. under 773 *b* (s. s., 9042)..... 20
clay, ptly. metallic (202 *a*, s. s., 1055). 20
ground Cornish (773 *b*, s. s., 10,647, 11,240)..... 20
freestone, granite, sand- and all other building and monumental except marble, unmfd. and undressed + + (127).....11 cts. per cubic ft.
same, hewn, dressed and polished + + (128)..... 40
Stones, agates, unmfd. (476).....Free.
agates, onyx and crocidolite, pieces of, polished for cabinet pps. (773 *b*, s. s., 8928, 9211)..... 20
ayrstones, fit for use as whetstones (608 T. R., p. 586),.....Free.
burr, in blocks, rough or mfd. * and not bound up into mill-stones (723).....Free.
same, mfd. or bound up into mill-stones (126)..... 15
cliff, unmd. (723).....Free.
cobble (773 *a*. s. s. 5877)..... 10
color or mullers (773 *b*, s. s., 5048)..... 20
cornelian, unmfd. (557).....Free.
curling, or quoits (552).....Free.
filtering, mfd. wholly or ptly. (773 *b*).. 20
unmfd. (773 *a*)..... 10
flint, ground or unground, and flints (574 s. s., 8842).....Free.
for grinding wood pulp (129 s. s., 8120, 9080).....$1.75 per ton
glass, not set. (See "Compositions.")
granite, paving and other, unmfd. and undressed (127 s. s., 6785).
11 cts. per cub. ft.
same, dressed (128)..... 40
grind- (artfl. included) finished or unfinished (129 s. s., 8120, 8313, 9080).
$1.75 per ton.
lime, rough, for burning as cr. mineral (773 *a*, or 651 May 8, 1866, Detroit). 10
lime and sand used for sinking cribs for piers (773 *a*, s. s., 35)..... 10
lithographic, engraved or lithographed (180, 774 *a*)..... 25
not engraved, (636 s. s., 1925). Free.
old engraved, dtbl. (180 s. s., 1925). 25
load- (638).....Free.
mill. (See "Buhrstones.")
oil, as hones (608).....Free.
paving, unmfd. and undressed except marble (127)...11 cts. per cub. ft.

* The two provisions for burr-stones in 126 and 723 are identical with those in 406 and 668 in the late law, excepting that in 723 of the present law, the syllable "un" is omitted from "manufactured." This seems to me to be a clerical oversight and directly conflicts with the provision in 126. *Quaere*, Does the *highest rate* provision in 776 apply in regard to articles in the free list?

Per ct.

Stones, paving-, hewn, dressed or polished (128) 40
polished, hewn or dressed (128 s. s., 7163, 8645)..... 40
precious, cut but unset (454 *a*, s. s., 6279)..... 10
if set (not as jewelry) and + + (454 *b*)..... 25
imitations of, unset, mfs. of collodion (21 *c*, s. s., 8767).
60 cts. per lb. and 25
rough uncut (557).....Free.
polishing (684).....Free.
pumice (723).....Free.
rag (773 *a*)..... 10
rotten (723).....Free.
sawn slabs (128 s. s., 7163)..... 40
tomb- and head-, hewn and dressed (128, s. s., 7163).
touch- (773 *a*)..... 10
whet- (608).....Free.
Stoneware, beer mugs and jugs with metal attachments (215 s. s., 10,123). 45
bottles or jugs, containing liquors, etc. (336 *h*, s. s., 5053).....3 cts. each.
common drain pipe (99 s. s., 8794) 25
dolls and dollheads (436)..... 35
ink bottles (99 s. s., 11,205)..... 25
glazed (101 *b*, March 16, 1866, Boston)..... 55
jugs, common, with trade mark, impressed in plastic state (99 s. s., 8078, 8167)..... 25
common or brown (99)..... 25
ornamented or decorated, etc. (100 *a*). 60
plain white, not ornamented (100 *b*)... 55
resembling parian (101 *b*, s. s., 3819).. 55
toy marbles (436)..... 35
toys, all others than dolls, dollheads and marbles + + decorated or ornamented (100 *a*)..... 60
same, plain white (100 *b*)..... 55
Storage charges for, on goods sent to warehouse (s. s., 9514).
for "overflow" goods (s. s., 8402).
on unclaimed goods (s. s., 7027).
sale of duty paid bonded goods for (s. s., 10,044).
of domestic spirits bonded for expt. (s. s., 7230).
Storax or styrax (724).....Free.

Per ct.

Stormy days, discharge of cargo on (s. s., 5906).
Storm glasses, according to mat. ch. v. (s. s., 10,486).
Stove polish, plumbago (773 *b*, s. s., 6403)..... 20
Stoves and stove plates, cast-iron (161).
$1\frac{2}{10}$ cts. per lb..
of sheet- and cast-iron, sheet-iron ch. v. (215 s. s., 3587)..... 45
Stowaways subject to capitation tax (s. s., 7940).
Strait's oil (76)..... 25
Strasburger bitters (332 s. s., 10,734).
$2.50 per pf. gal.
Straw baskets, hats, hoods or bonnets, and all other mfs. of + + (460)..... 30
baskets, lined and ornamented with wool or wstd. dtbl. under 392, as mfs. + + of W. or wstd. (s. s., 3419).
ornamented with wstd. emb. (398 s. s., 3419).....60 cts. per lb and 60
braids, plaits, laces, etc., for hats (518).....Free.
braids of horsehair and, dtbl. under 398 (s. s., 11,368).
60 cts. per lb. and 60
braids of metal and straw, straw ch. v., as mfs. of (460 s. s., 11,370)..... 30
coverings for empty bottles, not usual coverings (s. s., 8046, 8960).
flax (356).....$5 per ton.
hats, flats and braids, in part of other material dtbl. according to material of ch. v. (s. s., 11,342)
knives (215)..... 45
manufactures of + + (460)..... 30
matting. (See "Matting.")
not free as paper stock (s. s., 11,018).
pulp for paper makers (773 *b*, s. s., 2428, 8643)..... 20
twisted, for forming braids, etc. (460). 30
Strawberries, crushed, as fruit juice (339 *a*, s. s., 11,396)..60 cts. per gal.
Straws, for juleps and other drinks (460, Sept. 18, 1874, N. Y)..... 30
Strayed cattle, domestic, returned (493 s. s., 10,367).....Free.
Stretchers for umbrellas, etc. (See "Umbrellas.")

Per ct.

Strings, cat, whip, or worm-gut (529). Free.
gut and metal for musical instruments, met. ch. v. (215 s. s., 6768)..... 45
other, for musical instruments, according to material (s. s., 4483, 9786).
racquet gut, so called (529 s. s., 6579, 10,397).....Free.
silk, for musical instruments (414 *a*, s. s., 5874)..... 50
violin, silk (414 *a*, s. s., 10,339)..... 50
Strontia, acetate of (76)..... 25
carbonate of (76)..... 25
mineral carbonate of (725).....Free.
muriate of (76)..... 25
nitrate of (76 s. s., 6172)..... 25
oxalate of (76)..... 25
oxide of, and protoxide of strontian (725).....Free.
Strontianite, or mineral carbonate of strontia (725).....Free.
Strontium (202)..... 20
Structural iron for beet-sugar factory, dtbl. (s. s., 11.252).
Structural iron, separate parts of framework for floors, dtbl. separately (s. s., 7773).
shapes, iron or steel (137 s. s., 7617, 7773).....$\frac{9}{10}$ of 1 ct. per lb.
Strychnia or strychnine, and all salts of (87).....40 cts. per oz.
Stubbs' steel rods, as steel in bars acc. to value under 146 (s. s., 7314).
steel wire, classification of (s.s., 7337).
Studs, as jewelry 452 s. s., 5315)..... 50
Stuffed birds not suitable for millinery ornaments (504 s. s., 6320).....Free.
Stuffing for leather, grease and oils, fit only for (599).....Free.
Stummels, short pipes (468 s. s., 4925). 70
Stump joints, iron or steel (215)..... 45
St. Paul, Minn., a port of entry (s. s., 9006).
Sturgeon, for curing or smoking (293 s. s., 8347.....$\frac{3}{4}$ of 1 ct. per lb.
imported for prep. and sale (293 s. s., 6604).....$\frac{3}{4}$ of 1 ct. per lb.
Styptic cotton (75 *a*, s. s., 4987)..... 25
Styrax (724).....Free.
Subacetate of copper, or verdigris (749). Free.

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Sublimate of soap, med. proprietary, (75 *a*, s. s., 6921)..... 25
Subordinates, Government or collectors not responsible for acts of (s. s., 8871).
Subsidy certificates, Mexican, not mdse. (s. s., 8665).....Free.
Substances, explosive. (See "Explosive substances.")
expressly used for manure (600)..Free.
mineral, in a crude state + + (651). Free.
metallic, crude + + (202 *a*)..... 20
vegetable, crude or unmfd. + + (653). Free.
fibrous, unmfd. or undressed + + (597).....Free.
Substitutes for butter (266).6 cts. per lb.
coffee + + (321)..... ...1½ cts. per lb.
Succinic acid (473).....Free.
Succory root, as chicory, raw, dried or undried, but unground (533)...Free.
roasted, ground or prepared + + (317).....2 cts. per lb.
Sugar, adjustment of transportation entries of (s. s., 11,117).
application of new act (s. s., 10,515).
bags, wrecked and imported empty, dtbl. (s. s., 8279).
beet-machinery for cultivating ground for, dtbl. (s. s., 10,981).
for manuf. and refining of (237 *c*, *d*, s. s., 10,826, 10,981, 11,161).
structural iron for factories dtbl. s. s., 11,252).
beet seed (699).....Free.
box shooks + + (228)..... 30
cake, Chinese, as sugar (s. s., 9029, 10,907).
candy, valued at not over 12 cts. per lb. (238).....5 cts. per lb.
all other. (See "Confectionery.")
cane (773 *a*, 2068, 7734, 10,978)..... 10
slips for cultivation (699).....Free.
classification of, on re-sample or re-test (s. s., 10,100).
coloring matter for (773 *b*, s. s., 5732). 20
comparison of tests of sugar (s. s., 8808).
delivery of, at interior port prior to April 1, 1891 (s. s., 10,833).

Per ct.

Sugar, delivery of, on and after April 1, 1891 (s. s., 10,697, 10,707).
drawback on, exported on or after April 1, 1891 (s. s., 10,849).
exported prior to April 1, 1891 (s. s., 11,003).
used in the mf. of confectionery and other articles no longer allowed (s. s., 11,119).
used in the mf. of tobacco not allowed (s. s., 11,129).
exchange of samples for testing (s. s., 9739).
free entry, under act of Oct. 1, 1890, regs. (s. s., 10,601, 10,703½).
grape or glucose (240). ¾ of 1 ct. per lb.
Hawaiian Islands, "most favored nation" clause, Sup. Ct. decision (s. s., 8317).
in bags, tare on (s. s., 7547, 10,135).
machinery purchased abroad and erected in a *beet-sugar factory* and used in the production of raw sugar in the U. S. from beets produced therein, free until July 1, 1892 (237 *c*).....Free.
duty paid on such machinery since January 1, 1890, to be refunded (237 *d*).
maple, as other sugar (s. s., 9058, 11,176).
new regulations for re-sampling and re-testing (s. s., 9611).
nonpareil (white) as confectionery + + (239 s. s., 9520, 11,207)..... 50
polariscopic, duty assessed on test (s. s., 8430).
test at original port, basis of duty (s. s., 6654).
entry by (s. s., 7503).
pumpings, as molasses (s. s., 10,514).
rate of duty on refined in bond, withdrawn during March, 1891 (s. s., 10,699).
raw, the provisions of reciprocity treaty exempting them from duty do not entitle other nations to like exemption on the footing of the most favored nations (s. s., 6292, 8317).
refined, exportation of, for benefit of drawback (s. s., 10,974).
regulations for refining (s. s., 10,638).
retention of on wharf (s. s., 6105).
samples, amendment of s. s., 10,601 (s. s., 10,703½).
Dutch standard (s. s., 11,141).
sampling and classification of (s. s., 5725, 5858, 6021, 6859, 6911).
if entered for immediate transportation in bond (s. s., 11,289).
scales for weighing (s. s., 7959).
tare on (s. s., 7429, 7547).
tests of (s. s., 10,141).
tinctured, colored or in any way adulterated after being refined (238).
5 cts. per lb.
withdrawal of, after April 1, 1891 (s. s., 10,578).

Sugars, on and after April 1, 1891, all not above No. 16, Dutch standard in color (726).....Free.
all above No. 16 (237 *a*).
$\frac{5}{10}$ of 1 ct. per lb.
But all such sugar above No. 16 must pay $\frac{1}{10}$ of 1 ct. per lb. *in addition* to the above rate, when exported from, or the product of any country when and so long as such country pays, or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar included in this grade greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury is required to prescribe regs. to carry this provision into effect (237 *b*).

The provisions of this act *providing terms for the admission of imported sugars and molasses* and for the payment of a bounty on sugars of domestic production shall take effect on the first day of April, eighteen hundred and ninety-one: (241 *a*)

Provided, that on and after the first day of March, eighteen hundred and ninety-one, and prior to the first day of April, eighteen hundred and ninety-one, sugars not exceeding number sixteen Dutch standard in color may be refined in bond without payment of duty, and such refined sugars may be transported in bond

Per ct.

and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury (241 *b*).

tinctured, colored, or in any way adulterated, after being refined (238). 5 cts. per lb.

sugar drainings and sweepings (726). Free.

melada, and concentrated melada (726).....Free.

concrete (726).....Free.

molasses and concentrated molasses (726).....Free.

syrups of sugar cane juice (726)..Free.

tank bottoms (726) .....Free.

(For provisions as to bounty to producers of domestic sugars, see paragraphs 231 to 236 and 241.)

(For provisions relating to reciprocal trade see paragraphs 762 to 772. Also title "*Treaties*" in this schedule.)*

Sulfonal, chem. comp. (76 s. s., 9276).... 25

Sulphanitic acid, "Beta naphthylamine mono-sulpho acid," which see.

Sulphate of alumina (9). $\frac{6}{10}$ of 1 ct. per lb.

ammonia (10 *c*).....$\frac{1}{2}$ of 1 ct. per lb.

no allowance for increased weight on account of absorption of moisture (s. s., 11,105).

antimony, so-called, but really an artfl. chem. comp. known as penta-sulphide or golden sulphuret of antimony (76)..... 25

baryta, mfd. (49 *b*).....$6.72 per ton.

unmfd. (49 *a*).....$1.12 per ton.

artificial (51).....$\frac{3}{4}$ of 1 ct. per lb.

cinchonidia (690 s. s., 5901).....Free.

copper or blue vitriol (12).2 cts. per lb.

drawback on (s. s., 10,449).

iron or copperas (23). $\frac{3}{10}$ of 1 ct. per lb.

lime, calcined (97 s. s., 10,567). $1.75 per ton.

ground (97).....$1 per ton.

unground (680).....Free.

magnesia, or Epsom salts (34 *c*). $\frac{3}{10}$ of 1 ct. per lb.

manganese (76)..... 25

morphia (35).....50 cts. per oz.

potash, crude or refined (685).....Free.

quinia (690 s. s., 6268).....Free.

quinidia (690 s. s., 6268) .....Free.

soda, or salt cake (85)...$1.25 per ton.

zinc (76)..... 25

Sulphide, arsenic or orpiment (489).Free.

copper paste (773 *b*, s. s., 1863)..... 20

sodium, crude (76 s. s., 6188)..... 25

Sulphides + + (76)..... 25

Sulphite of antimony, ore, cr. (485).Free.

Sulphonated naphthol, sodium salt of (76 s. s., 9457)..... 25

Sulpho-vicinoleate of soda, castor oil ch. val. (37 s. s., 7011). 80 cts. per gal.

Sulphur + + (727 s. s., 8442).....Free.

carbonate of lime and magnesia, ground together (773 *b*, s. s., 8816)..... 20

invoiced as "soufre raffine en masse" (727 s. s., 8442).....Free.

lac or precipitated (727).....Free.

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* The rates of duty on sugar from certain countries under these provisions on and after January 1, 1892, will be as follows, viz.:

All sugars *not* above No. 13 Dutch standard in color on their polariscopic tests, and all tank bottoms, sirups of cane-juice, or of beet-juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope *not* above 75 degrees (763–4). $\frac{7}{10}$ of 1 ct. per lb.

All sugars above No. 13 Dutch standard in color to be classified by said standard and pay as follows:

All above No. 13 and not above No. 16 (765).....$1\frac{3}{8}$ cts. per lb.

All above No. 16 and not above No. 20 (766).....$1\frac{5}{8}$ cts. per lb.

All above No. 20 (767).....2 cts. per lb.

Molasses testing above 56 degrees (768).....4 cts. per gal.

Sugar drainings and sweepings dtbl. either as molasses or sugar according to polariscopic test (769).

Per ct.

Sulphur ore, as pyrites, or sulphuret of iron in its natural state, contg. in excess of 25 per cent. of sulphur, except on the copper contained therein (727).....Free.
recovered (727 s. s., 10,937).....Free.
refined (88 *a*, s. s., 8442)...$8 per ton.
sublimed, or flowers of (88 *b*).
$10 per ton.
Sulphurets as sulphides + + (76)..... 25
Sulphuric acid + + (5). $\frac{1}{4}$ of 1 ct. per lb.
which at the temperature of 60° Fahrenheit does not exceed the specific gravity of 1.$\frac{380}{1000}$, for use in mfg. super-phosphate of lime or artfl. manures of any kind, or for agricultural pps. (728).....Free.
Sulphuric ether (25 *a*).....40 cts. per lb.
Sumac, crude (560 s. s., 4461).....Free.
ground (89)..... $\frac{4}{10}$ of 1 ct. per lb.
extract (26 *a*)..... $\frac{7}{8}$ of 1 ct. per lb.
Sunday-schools, magic lantern slides for (677 s. s., 10,619).....Free.
Sundays, closing of custom houses on, legal (s. s., 10,522, 11,327).
Sunn (597).....Free.
Sunshades, covered with silk or alpaca (470 *a*)..... 55
covered with other material (470 *b*).... 45
sticks for, if plain (finished or unfinished) (471 *a*)..... 35
if carved (471 *b*)..... 50
ribs, stretchers, and frames, or parts of, according to material.
Super-carbonate of soda (80).1 ct. per lb.
Super-phosphate of lime for fertilizing (600 s. s., 7764).....Free.
Supplies for steamers, cannot be withdrawn from bond under an export entry (s. s., 9577).
for vessels, withdrawals (s. s., 6457, 6532, 7199).
drawback on (s. s., 9733).
remaining in warehouse after three years from date of importation, dtbl. (s. s., 8822).
Suppositories (75 *a*)..... 25
Surcingles brought in with free horses (483 s. s., 6777).....Free.
Sureties on cartage bond, death of, does not invalidate bond (s. s., 7211).

Per ct.

on customs bonds, railroad companies not acceptable as (s. s., 7311).
trust companies eligible as (s. s., 11,266).
Surface-coated papers, and mfs. of (420). 35
Surgeons' instruments according to material (s. s., 4987, 5520).
Surgical appliances and instruments according to material (s. s., 4987, 11,383).
instruments, for hospitals (677 s. s., 9610).....Free.
scissors (215 s. s., 7509)..... 45
Association of America, statue for, allowed free entry (759 s. s., 11,269).
Free.
Surplus from sale of unclaimed goods, disposal of (s. s., 8949).
Surveyors' chains, dtbl. as chains under 164 (s. s., 8739).
instruments, metal (215, s. s., 7133)... 45
of inland ports and deputies of, may take declarations on entries, etc., same as collectors of entry ports (s. s., 10,120).
transits and instruments admitted free under provisions of 785 for repair of machinery (s. s., 9566).
Suspenders, cotton, elastic or non-elastic (354 *b*, s. s., 7333)..... 40
India rubber and vegetable fiber, except cotton (349 *b*).
50 cts. per lb. and 50
leather (461)..... 35
silk ch. value, unless part wool (412 s. s., 3582)..... 50
wool, wstd, or hair, wholly or ptly. of (398 s. s., 1688, 5483).
60 cts. per lb. and 60
webbing for, according to material.
Swaged steel. (See "Steel.")
Swans' downs and feathers for beds (567).....Free.
skins, dressed (444 s. s., 724, 4974).... 20
Sweat bands of oil cloth, dtbl. under 369 (s. s., 10,393).
Swedish charcoal bar-iron, crop-ends (136 *e*, s. s., 8701)..... $22 per ton.
matches in zinc-lined boxes may be entered for warehouse (s. s., 7439).
Sweepings from cargoes of foreign ves-

Per ct.

sels, landing of without permit, how punished (s. s., 8183).
of gold and silver (729 s. s., 6058).Free.
of sugar (726).....Free.
of unladen cargoes, rule as to (s. s., 8073).
of wool, tags, etc. (385 s. s., 7860)..... 32
Sweetened chocolate (318 s. s., 10,919). 2 cts. per lb.
Sweetmeats, all + + (303)..... 35
glass jars or bottles filled with, dtbl. under 104.
Sweet pea seeds (699 s. s., 9231)...Free.
Swine, quarantine stations (s. s., 11,262).
Swiss embroideries. (See "Embroideries.")
mulls, dtbl. as countable cottons (s. s., 6196).
muslins, figured (355 s. s., 11,331)..... 40
spots and sprigs (355 s. s., 11,027) 40
Swivels for dog chains, as chains under 164 (s. s., 9213).
Sword belts, metal, thread and leather (215 s. s., 11,091)..... 45
knots, metal (215)..... 45
Swords and sword blades (166) 35
rapiers dtbl. as (166 s. s., 6350)..... 35
Syrup, drawback on (s. s., 5928, 6157).
lime juice (773 *b*, s. s., 9709)..... 20

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Table cloths, cotton damask (355)..... 40
linen, if not over 100 threads to the sq. inch (371 *a*)..... 50
same over 100 threads, until Jan. 1, 1894 (371 *b*)..... 35
Table covers, cotton chenille ch. v. (351 s. s., 7186)..... 60
cotton and metal C. ch. v. (355 s. s., 8699, 10,724)..... 40
jute, metal, etc., jute ch. v. dtbl. under 374 (s. s., 10,724).
oil cloth, if valued not over 25 cts. per sq. yd. (369 *a*)..... 40
if val. over 25 cts. per sq. yd. (369 *b*). 15 cts. per sq. yd. and..... 30
linen, with initials interwoven, dtbl. under 371 (s. s., 10,725, 11,069).
elaborately embroidered in silk or vegetable fiber (373 *a*, s. s., 11,069). 60
woolen, dtbl. under 392 (s. s., 9133).

Per ct.

Table fasteners, metal (215)..... 45
grease, for curriers' use (599 s. s., 8335).....Free.
knives and forks. (See "Knives.")
slabs of slate (130)..... 30
tops, composition or scagliola, according to comp. ch. v.
marble (125 s. s., 3858, 9617)..... 50
Tables, marble ch. val. (125)..... 50
smokers', according to material (s. s., 4559, 7245).
with painted china plaque tops as ch. v. (100 *a*, s. s., 6808)..... 60
with mosaic tops as ch. v. (125 s. s., 3016, 3858)..... 50
with slate tops as ch. v. (130 s. s., 3858)..... 30
wood (230 s. s., 7245)..... 35
Tablets, fruit, if value not over 12 cts. per lb. (238 s. s., 7652)..5 cts. per lb.
if value over 12 cts. per lb. (239)..... 50
lap, with receptacles for inkstands, etc., all of paper (425 s. s., 10,104). 25
Tackle of immigrants' teams. (See "Immigrants' effects.")
Tacks, cut, if over 16 ozs. to the M. (177 *b*).....$2\frac{3}{4}$ cts, per lb.
same. if not over 16 ozs. to the M. (177 *a*).....$2\frac{1}{4}$ cts. per M.
thumb (215 s. s., 9081)..... 45
Tacoma, Wash., sub-port of entry and delivery (s. s., 9317, 10,219).
Tacum fibre (597 s. s., 3105).....Free.
Tael, Tientsin, val. of (s. s., 11,268).
"Tafel-oblaten" sheet wafers (773 *b*, s. s., 6516)..... 20
Taffeta gloves, silk ch. val. (413 *a* s. s., 6846)..... 60
Taffrail ship logs (215 s. s., 6187)..... 45
Taggers' iron. (See "Iron.")
Tags, paper, printed (423)..... 25
Tailors' irons, of cast-iron (161). $1\frac{2}{10}$ cts. per lb.
Tails, sable, scraped, as raw furs (588 s. s., 9603).....Free.
Talc, powdered (773 *b*, s. s., 5980, 8260). 20
prepared for tailors' use (773 *b*, s. s., 4503)..... 20
unground (651 s. s., 10,784).....Free.
Tallow and leaf (316 *a*, s. s., 4357). 1 ct. per lb.

T **T**

Per ct.

Tallow candles (773 *b*)..... 20
Tally of quantity of packages of free goods (s. s., 11,312).
Talmas. (See "Clothing.")
Tamarinds, in natural condition or in crude molasses (581 s. s., 5552)..Free.
juice, med. extract (75 *a*, s. s., 6418)... 25
preserved in sugar, brandy or molasses (303 T. R., p. 587, Aug. 28, 1858, Boston)..... 35
Tamboured articles, linen + + (373 *a*)... 60
muslin sash net (373 *a*, s. s., 11,026).. 60
vegetable fibre mfs. (373 *a*)..... 60
Tambouring and embroidery, what constitutes (s. s., 11,023, 11,027).
Tambourines, musical instruments, part metal (215)..... 45
if toys (436)..... 35
Tampa, Fla., a port of entry (s. s. 8211, 9317).
an immediate transportation port (s. s., 9959).
Tampico fibre, or istle (592 s. s., 3320). Free.
cloth of, dtbl. under 374 (s. s., 390).
Tangerine biscuits, as confectionery (s. s., 9527).
Tank blocks, as fire brick, not glazed (93 *a*, s. s., 9821).....$1.25 per ton.
same, glazed (93 *b*, s. s., 9821)..... 45
Tank bottoms. (See "Sugars.")
plates. (See "Iron.")
Tanners' knives (215)..... 45
Tannin or tannic acid (6)...75 cts. per lb.
Tanning, crude articles used for (492 s. s., 5892, 7315).....Free.
Tape measures in leather and metal cases (215 s. s., 6789)..... 45
Tape needles of metal (178)..... 35
Tapers, night, according to material.
Tapes, cotton (355)..... 40
Harlaem (355)..... 40
leather (461)..... 35
measuring according to material (s. s., 10,478, 10,756, 10,771).
silk, or taste (414)..... 50
silk and cotton, S. ch. val. (414 *a*)..... 50
same, C. ch. v. (355) 40
with names or trade-marks woven in, cotton (355 s. s., 6710)..... 40
Tapestries, according to material (s. s., 6003, 6373, 6478, 8961).

Per ct.

Tapestry carpets. (See "Carpets.")
Tapioca, cassava or cassady.
flake or pearl (730 s. s., 5802, 7971, 9031).....Free.
flour, as starch (323 s. s., 11,406).
2 cts. per lb.
Tar, candle (773 *b*, s. s., 10,951)..... 20
coal, pitch of (731)..... .....Free.
of wood (731)..... .....Free.
Taraxacum, dandelion root, crude (556 s. s., 3289).....Free.
prepared as substitute for coffee (321).
1½ cts. per lb.
Tare, actual only allowed under late law on sugar in bags from Havana (s. s., 7429).
allowance for weight of salted fish (s. s., 7475).
none for tie-bands of baled jute (s. s., 9271).
on baled sisal grass (s. s., 5847).
on jute imported in bales (s. s., 8930).
on leaf tobacco (s. s., 4018, 4676).
on licorice (s. s., 3466).
on olive oil in barrels (s. s., 9513).
on steel bars in bundles, no allowance for straps binding the same (s. s., 9405).
on sugar (s. s., 1664, 3613, 4023).
in bags (s. s., 7547).
Tares, black, or black salts (685)...Free.
Tariff references (s. s., 5742).
Tarlatan, cotton and metal (355 s. s., 7471, 10,724)..... 40
muslin, as cotton cloth (s. s., 6360).
Tarpaulin, double warp jute (waterproof) dtbl. under 369 (s. s., 1617).
equipment of vessel (s. s., 8498).Free.
Tarpaulings, hats, according to material.
Tarragon vinegar (327 s. s., 8176).
7½ cts per gal.
Tartar, cream of (90).....6 cts. per lb.
crude argal or argol (487).....Free.
emetic, or tartrate of antimony (75 *a*). 25
patent (90).....6 cts. per lb.
Tartaric acid (7).. .....10 cts. per lb.
Tartars, and lees crystals, partly refined (91).....4 cts. per lb.
Tartrate of soda and potassa, or Rochelle salts (92).....3 cts. per lb.
Tassels and cords, metal (215)..... 45

Per ct.

silk, or S. ch. val. (412)..... 50
wool, etc. (398).....60 cts. per lb. and 60
Tawed or ptly. tanned sheepskins, with wool on (456 *a*, s. s., 8502)..... 20
Tax or duty, foreign, on goods purchased in bond, part of dtbl. value (s. s., 10,434).
Internal Revenue. (See new provisions for 797 to 820).
stamp, foreign, on cigars an element of dtbl. val. (s. s., 10,403).
Tea,* and tea plants (732 s. s., 7752, 9032, 9439).....Free.
act of March 2, 1883, "to prevent the importation of adulterated and spurious teas," regs. under (s. s., 5636, 7752).
adulterated and spurious, impt. forbidden (s. s., 6412, 6685, 6854, 9032, 9534).
arbitration fees on imported (s. s. 9911).
baskets and jars contg. dtbl. as unusual coverings (s. s., 8236).
Brazilian or maté (773 *b*, s. s., 3909)... 20
coverings contg., what dtbl. as unusual (s. s., 5770, 8104, 8236, 8893).
entitled to privilege of warehouse and transportation, although free of duty (s. s., 9468).
examination and inspection of (s. s., 6246, 9439).
on northern frontier and regs. (s. s., 5731, 5971).
liens for freight on teas sent for inspection (s. s., 5708).
mats, grass (460 s. s., 3635)..... 30
rolls, drawback on (s. s., 10,590).
samples must be taken from cargoes after arrival (s. s., 7036).
sureties on bonds on importation of (s. s., 5783).
Teapots, metal (215)..... 45
earthenware, black glazed (101 *b*, s. s., 7444)..... 55
Teams and effects of immigrants, declaration on entry (s. s., 11,281).
Teams of immigrants, including harness, vehicles, etc. (483 *b*).....Free.

Per ct.

food for, free entry denied (s. s., 10,834).
Teasels (290)..... 40
Tecali marble, as marble (s. s., 2306).
Teeth, artificial, composition (459 *a*, s. s., 11,019)..... 25
natural or unmfd. (733).....Free.
pastes, powders and other applications for + + (77)..... 50
Telegraph cable or wire. (See "Wire.")
copper wire and gutta percha, the latter ch. v. (461 s. s., 11,398)..... 35
old, copper wire and gutta percha, not free (s. s., 3573).
poles, as round unmfd. timber, except cedar (754 s. s., 1595).....Free.
cedar, round or other unmfd. (219 (s. s., 5842)..... 20
Telegraphic cable cores, copper and gutta percha, cop. ch. v. (215 s. s., 3008)..... 45
Telegraphing, government rates for (s. s., 5827, 9680).
Telegraphy, insulators for use in, dtbl. according to material.
Telephone cable between Canada and U. S., all within the U. S. dtbl. (s. s., 10,815).
Telescopes, all, dtbl, at highest rate to which component material of ch. val. is liable (s. s., 5984, 11,407).
cases for, leather and wood, dtbl. (s. s., 7576).
for colleges, etc. (677).....Free.
Telescopic disks, rough-cut or unwrought (591).....Free.
mfd., as lenses + + under 122 *c*..... 45
Tennis balls, as mfs. of wool, dtbl. under 392 (s. s., 5382, 10,511).
rubber (460)..... 30
cloth, as flannels under 393 (s. s., 8269).
shirts of cotton or other veg. fiber dtbl. under 353 (s. s., 11,401).
Terne plate, after July 1, 1891 (143 *b*). $2\frac{2}{10}$ cts. per lb.
manufactures, after July 1, 1891 (143 *c*)..... 55
Terra alba (734 s. s., 9950, 11,347).Free.

* For duty under provisions to secure reciprocal trade, see title "Treaties" in this schedule.

Per ct.

Terra-cotta, articles of, as earthenware.
paste and powder, as color (61 s. s., 9901) 25
plates, brown, not glazed or edged (99 s. s., 6173)..... 25
statuary (100 *a*, s. s., 372, 7307, 11,204). 60
ware, receptacles for cigars, matches, etc. (100 *a*, s. s., 8516)..... 60
works in, special importations for permanent exhibition or public monuments. (See "Societies" or "Institutions.")
Terra japonica (735).....Free.
Teutenegue. (See "Tutenag.")
Textile grasses, unmfd. and undressed + + (597).....Free.
Thapsia plasters (75 *a*, s. s., 9222)..... 25
Theatrical costumes and properties, imported, by manager, classified as implements of employment (686 s. s., 7321).....Free.
daggers (215 s. s., 7641)..... 45
mock jewelry (452 s. s., 9027) 50
wardrobes of actors bringing them, for their own use professionally, as professional implements (686 s. s., 4721).....Free.
scenery, dtbl. as paintings (465 s. s., 4773, 9161)..... 15
Thein or caffeine (76)..... 25
Themott's tar capsules (75 *a*, s. s., 6837). 25
Thermometers, according to material (s. s., 5977).
clinical (108 s. s., 6012, 10,464)..... 60
cases for, an element of dtbl. val. under 845 *d*.
patent measuring (215 s. s., 10,486)... 45
special, for philosophical and scientific research, imported by colleges, etc. (677 s. s., 6772).....Free.
Thibet lamb coats and crosses, as mfs. of fur (461 s. s., 9769)..... 35
Thimbles, metal (215)..... 45
others according to material.

Per ct.

fancy cases for, dtbl. (s. s., 9051).
Thio-cromogen, coal-tar color (18 s. s., 9917)..... 35
"Thirds," earthenware, valuation of (s. s., 6738).
Thon marine, or tunny fish. (See "Spanish mackerel.")
Threads, cotton, spool thread, when on spools containing *not* over 100 yds. each (343 *a*).7 cts. per doz. spools.
the same when on spools containing over 100 yds., is subject for every 100 yds. or fraction thereof, in excess of 100 yds., to an additional duty of (343 *b*).
7 cts. per doz. spools.
Thread,* yarn, warps, or warp-yarn, *all*, in whatever form, except spool-thread, to wit:
val. not over 25 cts. per lb. (342 *a*).
10 cts. per lb.
val. over 25 and not over 40 cts. (342 *b*).....18 cts. per lb.
val. over 40 and not over 50 cts. (342 *c*).....23 cts. per lb.
val. over 50 and not over 60 cts. (342 *d*).....28 cts. per lb.
val. over 60 and not over 70 cts. (342 *e*).....33 cts. per lb.
val. over 70 and not over 80 cts. (342 *f*).....38 cts. per lb.
val. over 80 cts and not over $1 (342 *g*).....48 cts. per lb.
val. over $1 (342 *h*)..... 50
flax or hemp, or of a mixture of either with other veg. fibers, val. not over 13 cts. per lb. (370 *a*).6 cts. per lb.
val. over 13 cts. (370 *b*)..... 45
gilling, dtbl. under 370 as above thread (s. s., 6029).
inclosed or wrapped in flexible metal covering (215 s. s., 6294)..... 45
laces. (See "Laces.")

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* Upon investigation it is found that the weight of cotton thread varies from one to one and a half per cent. according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per cent. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice (s. s., 2590).

	Per ct.
metal + + (s. s., 5642, 6042, 6149, 6547)	30
pack, flax or linen, dtbl. under 370 as above.	
salmon twine so-called, dtbl. under 370 (s. s., 6054).	
shoe, as linen dtbl. under 370.	
silk, all except spun silk (410 *a*)	30
spun, in skeins or cops, or on beams (410 *b*)	35
tinsel (196 s. s., 6103)	30
waste, wstd (388 s. s., 8340).	
	30 cts. per lb.
Throat brushes, for surgical use (427 s. s., 8696)	40
Thumb tacks (215 s. s., 9081)	45
Thyme, crude (560)	Free.
oil of (661)	Free.
Thymol or thymic acid (473 s. s., 8486).	Free.
Tickets, lottery, by mail, rulings as to (s. s., 11,292, 11,295, 11,317).	
Tickets, Mexican lottery impt. otherwise than by mail, dtbl. on face val. (s. s., 10,997).	
Tickings, as cotton cloths.	
Tidies, "linen lace" so-called, but mfd. of W. wstd., jute, silk and tinsel, dtbl. under 392 (s. s., 9836).	
Tientsin tael, value of (s. s., 11,268).	
Tie rods, iron, as bolts under 158 (s. s., 6968)	$2\frac{1}{4}$ cts. per lb.
Ties, cotton, of iron or steel for baling (140 *d*). addtl. duty to that on mat.	$\frac{2}{10}$ of 1 ct. per lb.
railroad, wood other than cedar (755 s. s., 2673)	Free.
of cedar on and after March 1, 1891 (219 s. s., 5842)	20
Tigers' claws (773 *a*, s. s., 9635)	10
Tile stoves, of iron and glazed tiles, if readily separable the parts may be classified respectively under 94 and 215 (s. s., 9868).	
if otherwise, and invoiced and entered as one article, dtbl. according to component of ch. val. (s. s., 9868).	

	Per ct.
Tiles, bath tub, with white glazed surface (94 *b*, s. s., 9868)	45
encaustic* and all other ornamented, glazed, painted, enameled, vitrified, or decorated (94 *b*, s. s., 6519, 9868, 10,349, 10,755)	45
other than encaustic, not glazed, ornamented, painted, enameled, vitrified or decorated (94 *a*, s. s., 6806, 6894, 7051, 9471)	25
marble paving (124)	$1.10 per cubic ft.
marble mosaic (125 s. s., 11,035)	50
paving, small clay cubes for paving vestibules (94 *a*, s. s., 9471)	25
roofing or draining, plain (94 *a*, s. s., 3352)	25
slate (130)	30
"Spanish printed glazed" (94 *b*, s. s., 3714)	45
unfit for paving (94 *b*, s. s., 6713)	45
wainscotings, etc., printed or painted for (94 *b*, s. s., 6894)	45
Tillots, when dtbl. (s. s., 6331, 6514, 7096).	
Timber, Canadian, export duty removed (s. s., 10,285).	
hewn or sawed (216 s. s., 1315, 5380, 6089, 10,476, 10,539)	10
round, unmfd. + + (754 s. s., 3627).	Free.
sawed cedar (220 *a*, s. s., 11,096)	15
ship and ship planking (755 s. s., 6202, 8564)	Free.
spruce spar, round, unmfd. (755 s. s., 7521)	Free.
squared or sided + + (217 s. s., 1315, 2406, 10,089)	$\frac{1}{2}$ of 1 ct. per cubic ft.
used for spars and in building wharves (216)	10
Time detectors, as watches (211, 774 s. s., 6851)	25
locks, metal (215 s. s., 9978)	45
Tin bars, blocks or pigs until July 1, 1893 (736)	Free.
on and after July 1, 1893 (209 and see proviso)	4 cts. per lb.

* This includes the so-called "Mittlach tiles" (s. s., 2419).

Glazed encaustic and paving tiles used for paving, and differing only from the ordinary tiles in being glazed, held dutiable as encaustic and paving tiles, respectively (s. s., 2785).

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Per ct.

Tin, black oxide of, or cassiterite, until July 1, 1893 (736).....Free.
on and after July 1, 1893, (209, see proviso to).....4 cts. per lb.
boxes, japanned, containing water colors, dtbl. (s. s., 7457).
cans or pkgs.* containing free fish (after June 30, 1891) as follows:
not exceeding 1 quart in contents (296 *a*).....8 cts. per doz.
exceeding 1 qt. for each addtl. half quart or fractional part thereof (296 *b*).
4 cts. per doz. in addition.
containing tea, plain (s. s., 6655).
Free.
covering chloride of lime, not unusual (s. s., 6568).....Free.
covering olive oil, not unusual (s. s., 6696).....Free.
domestic, exported and returned filled with salmon (493 s. s., 8501).
Free.
drawback on (s. s., 6656).
containing 7 per ct. of impurities held to be pig tin (s. s., 8231).
crystals of (76)..... 25
dross, as metal unmfd. (202 *a*, s. s., 3604)..... 20
foil (215 s. s., 2674)..... 45
bottle caps, marking of, for domestic uses (s. s., 11,293).
grain or granulated until July 1, 1893 (736).....Free.
same, on and after July 1, 1893 (209) 4 cts. per lb.
in powder (215 s. s., 8868)..... 45
in sticks and granules (736 s. s., 8868).
Free.
Japanned ware of + + (215)..... 45
liquor (76)..... 25
manufactured articles and wares, wholly or partly of, and whether wholly or ptly. mfd., + + until July 1, 1891 (215)..... 45
But none of the above shall pay a lower rate of duty than is imposed on the tin plate of which it is mfd. (151).
same after July 1, 1891 (143 *c*). 55
muriate of (76)..... 25
ore, until July 1, 1893 (736).....Free.
oxide of (76)..... 25
oxymuriate of (76)..... 25
plate, imported, used in the mf. of cans, boxes, packages, and all other articles of tinware exported, either empty or filled with domestic products, is entitled to a drawback equal to the duty paid on such tin plate, less 1 per cent. thereof (796 *a*).
in boxes entered for immediate exportation, treated as "bulky goods" under art. 748, Regs. (s. s., 8108).
plates, coated with varnish, as tin plates under 143 (s. s., 6844).
damaged in transit, liquidation of entries at interior port (s. s., 11,163).
sheets or plates of iron or steel or taggers' iron or steel coated with tin or lead or with a mixture of either or both of these and other substances, by the dipping or any other process, and commercially known as tin, until July 1, 1891 (145).....1 ct. per lb.
same, on and after July 1, 1891 (143 *b*).....$2\frac{2}{10}$ cts. per lb.
But see special provisions as to, in paragraphs 143 and 209.
reflectors for Christmas trees and like pps. (436 s. s., 3797)..... 35
wash-bowls, dairy pans and cups, drawback on (s. s., 7776).
Tincal or crude borax (14)..3 cts. per lb.
Tinctures, fragrant for toilet (77)..... 50
medicinal, alcoholic + + (74).
50 cts. per lb.
of opium (47)..... 40

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* Tin cans, mfd. in the U. S., of foreign material, exported with drawback, filled with domestic salmon, and returned in same condition, held to be dutiable as mfs. of tin (s. s., 3221).

Tin cans, filled and exported with drawback, not weighable (s. s., 3302).

Tin cans, landing certificates on exportation (s. s., 3659).

Per ct.

Tinned iron wire ware (215 s. s., 8578)... 45
iron, mfs. of (215 s. s., 8180) 45
sheet-iron strips (215 s. s., 8780)..... 45
wire, as covered wire under 148 *e* (s. s., 9874).....5 cts. per lb.
drawback on (s. s., 11,290).
Tinners' shears (215 s. s., 8728)..... 45
Tinsel thread in hanks or rolls (196 s. s., 6103)..... 30
Christmas tree ornaments (436 s. s., 10,730)..... 35
trimmings (215 s. s., 10,408)..... 45
wire, lame or lahn (737).....Free.
Tippets of fur (461)..... 35
wool, wholly or ptly. of, as wearing apparel (396).... 49½ cts. per lb. and 60
Tips, lava, for burners, plain (101 *b*, s. s., 6502, 7393)..... 55
same, decorated, etc. (101 *a*) 60
Tire bolts, drawback on (s. s., 11,142).
Tires, composed of various parts of different materials invoiced as entireties may under certain conditions be classified separately (s. s., 10,608).
ingots, cogged ingots, blooms and blanks for, wholly or ptly. mfd. (185 *b*).....1¾ cts. per lb.
iron or steel, locomotive, car or other railway tires, or parts thereof, wholly or ptly. mfd. (185 *a*).
2½ cts. per lb.
Tissue paper (419 *a*, s. s., 7004, 8879).
8 cts. per lb. and 15
Tissues for hats, etc., according to material.
Tivoli boards, cheap, for toys (436 s. s., 3357)..... 35
Toasters, metal (215)..... 45
Tobacco and snuff, duty as follows:
leaf tobacco suitable for cigar wrappers, if not stemmed (242 *a*)..$2 per lb.
same, stemmed (242 *b*).$2.75 per lb.
If *any portion* of any tobacco imported in any bale, box or package, or in bulk shall be suitable for cigar wrappers, the entire quantity so imported, is dtbl. at the above rates (242 *c*).
all other in leaf unmfd. and not stemmed (243 *a*).....35 cts. per lb.
same, stemmed (243 *b*).50 cts. per lb.

Per ct.

mfd. of all descriptions + + (244).
40 cts. per lb.
and internal revenue tax of (801).
6 cts. per lb.
stems (738).....Free.
snuff and snuff flour of all descriptions mfd. of, ground, dry or damp, and pickled, scented or otherwise (245).....50 cts. per lb.
and internal revenue tax of (801).
6 cts. per lb.
mfd. exported without payment of internal rev. tax and re-imported, must be retained in custody of collector of customs until int. rev. stamps to pay legal duties are placed thereon (493 *h*).
pouches, for either chewing or smoking tobacco + + (468 *a*)..... 70
and snuff in illegal pkgs. not subject to seizure (s. s., 10,083).
as ship stores outward bound, how certified (s. s., 7373).
boxes, pocket (468 *a*, 774 s. s., 8661) .. 70
cannot be withdrawn from custody of customs officers without internal revenue stamps (s. s., 7389).
cigars are mfd. tobacco (s. s., 10,986).
cut, in bulk, cannot be withdrawn without I. T. stamps (s. s., 7389).
damage by rain in w. h., no allowance for (s. s., 11,112).
in bales from Sumatra, tare on (s. s., 4676).
in warehouse, imported prior to Oct. 1, 1890 (s. s., 10,710).
leaf, classification of and examination of (s. s., 5715, 6324, 6674, 7350, 8299, 8368, 9824).
re-imported and in bond, must pay int. rev. tax before withdrawn (s. s., 7666).
scraps, including cuttings and clippings dtbl. as mfd. tobacco (s. s., 6146, 11,029).
weight of (s. s., 11,126).
on withdrawal for consumption (s. s., 11,005).
on withdrawal under Sec. 50, Act of Oct. 1, 1890 (s. s., 10,290).
on withdrawals from bonded warehouse (s. s., 10,693).

Per ct.

Tobacco, weight of, withdrawn from a warehouse, imported since Oct. 1, 1890 (s. s., 10,635).
what constitutes mfd. under 244 (s. s., 7777).
withdrawal in pkgs. prescribed by Sec. 3362 Revised Statutes (s. s., 8227).
Toile ardoisee, canvas slate, coated with a compound part rubber, and for use as a substitute for slates or blackboards (461, 774 s. s., 2614..... 35
Toilet cases, according to material.
lavender water, alcoholic (8 *a*, s. s., 1776).....$2 per gal. and 50
non-alcoholic (77 s. s., 1776)..... 50
mats of chamois skin (461 s. s., 8789.. 35
of S. C. and wstd. slightly embroidered, S. ch. v. (414 *a*, s. s., 6169). 50
preparations all + + (77 s. s., 9132). 50
almond meal (77 s. s., 9151)..... 50
euxesis (77 s. s., 6743)..... 50
sets, according to material (s. s., 6174).
soaps, all kinds of (79 *b*). 15 cts. per lb.
drawback on toilet soap made in part of caustic soda (s. s., 10,627).
vials and bottles, cut or ornamented (106)..... 60
vinegar, alcoholic compound (8 *b*, s. s., 6638).....$2 per gal. and 25
waters and all alcoholic perfumery (8*a*). $2 per gal. and 50
Toluidine, as crude aniline (661 s. s., 9487).....Free.
sulphate, as chemical compound (76).. 25
sulpho-acid, as coal-tar color (18 s. s., 9500)..... 35
"Tomato crate stuff" or shooks (228 s. s., 7677)..... 30
Tomatoes, as crude vegetables (288 s. s., 7821, 11,060)..... 25
prepared or preserved (287 s. s., 6889). 45
Ton, wherever used in tariff acts, means 2240 lbs. (Pt. I., 977 s. s., 5933).
duty on articles bought and sold by ton or pound (s. s., 8591).
Tongs, metal (215)..... 45
Tonics, medicinal, alcoholic (74 s. s., 7033).....50 cts. per lb.
toilet, non-alcoholic (77 s. s., 6407)..... 50
Tonquin, tonqua, or tonka beans (739). Free.

Per ct.

Tools of iron or steel finished + + (215). 45
Tools of trade actually in possession of persons on arriving in the U. S. and intended for their own use and not for sale (686 s. s., 7856, 10,371). Free.
architects' models not tools (s.s., 7009).
elephants performing with bicycles, free as (686 s. s., 8818).
engravers' diamond pointed pencils (215 s. s., 7241)..... 45
foundry plant, part of, dtbl. (s. s., 7658).
guns of hunters and trappers free as (686 s. s., 10,967).....Free.
hand power rock-drilling machine dtbl. (s. s., 9660).
horses purchased for circus dtbl. (s. s., 9633).
lantern slides of public lecturer (686 s. s., 9232).....Free.
loom for use in lace works dtbl. (s. s., 9602).
"merry go round" dtbl. (9352).
of immigrants defined (s. s., 8021).
panorama not free as (s. s., 5908).
piano of music teacher (686 s. s., 7833).....Free.
polariscope of sugar dealer (686 s. s., 7485).....Free.
sketches of foreign articles, not free as (s. s., 7768).
statues imported by architect, not free as (s. s. 10,405).
steamboat, nets, etc., of fisherman, not free as (s. s., 7048).
surveyors' transit (686 s.s., 8378). Free.
theatrical costumes impt. by manager of theater (686, s. s., 7321).....Free.
weaving (hand) machines (686 s. s., 8191).....Free.
what may be considered as (s. s., 8021).
Tooth brushes (427)..... 40
invoiced with their metal stands as entireties (215 s. s., 8779)..... 45
pastes, powders, etc. (77)..... 50
picks, metal, according to material.
Topaz gems, cut but not set (454 *b*, s. s., 6390)..... 10
same, set as jewelry (452)..... 50
rough or uncut (557).....Free.

	Per ct.
imitations of, paste or glass, size not over 1 inch (454 *c*)	10
Top waste, wool (388)	30 cts. per lb.
Tops, table, according to material.	
Tops, toy (436 s. s., 8984)	35
Tops, wool. (See "Wool.")	
Torchon laces, linen (373 *a* s. s., 5215, 6469)	60
cotton imitation (373 *a*)	60
Tortoise shell (701)	Free.
combs and other mfs. of + + (462)	40
Touchstones (773 *b*)	20
Tourists' cases, according to material of ch. v. (s. s., 7332)	
effects (see general rulings as to (s. s., 3673).	
Tournay velvet rugs (400, 408, s. s., 8776, 8969)	60 cts. per sq. yd. and 40
Tow, flax or hemp (359 s. s. 7252, 9381).	½ of 1 ct. per lb.
if fit only for paper stock (670)	Free.
yarn, called "green tow yarn," dtbl. as flax yarns under 370 (Dec. 2, 1864, Philad.).	
Towels, cotton damask (355)	40
embroidered with veg. fiber or silk (373 *a* or 413 *a*)	60
with wool, wstd. or hair (373 *b*, 398).	60 cts. per lb. and 60
fancy huckaback (371 *a*, s. s., 11,193).	50
linen, with figured cotton borders or centres or both, not emb. (371 *a*, s. s., 6347, but see proviso)	50
Turkish, C. separate or in pairs (355 s. s., 8283)	40
Towing by foreign tugs in the U. S. (See s. s., 11,172).	
by U. S. tugs in Straits of Juan de Fuca. (See s. s., 10,419).	
Tows, from Canada, entries of mdse. imported in (s. s., 6400).	
Toy bells, small brass (436 s. s., 3382)	35
magnets (642 s. s., 5293)	Free.
watches (436 s. s., 9925)	35
watch chains, brass (436 s. s., 3208)	35
Toys, all, of hard-rubber (461)	35
all of India rubber, other than hard-rubber (460)	30
all, of porcelain, china, parian, bisque, earthen or stoneware (*excepting dolls, doll-heads and toy marbles*)	

	Per ct.
+ + if decorated or ornamented (100 *a*)	60
same, plain white (100 *b*, s. s., 8911).	55
all other than above, including dolls, doll-heads and toy marbles of whatever material + + (436)	35
bisque dolls and doll-heads (436 s. s., 10,880)	35
certain cheap harmonicas (436 s. s., 11,037)	35
china match holders not toys (s. s., 9861).	
Christmas tree garlands dtbl. as (436 s. s., 8656)	35
ornaments dtbl. as (436 s. s., 10,730)	35
compasses, drawing, not toys (s. s., 7276).	
covered with sheepskin with wool on dtbl. as (436 s. s., 3530)	35
cups and saucers, earthenware, plain (100 *b*, s. s., 8003)	55
decorated earthenware, so-called (100 *a*, s. s., 10,348)	60
mugs and plates (A, B, C, etc.) as e. w. (100 *a*, s. s., 8101, 9806, 11,055, 11,390)	60
games made from printed cardboard (436 s. s., 9170)	35
German favors (436 s. s., 7853)	35
imitation hand-organs, small (436 s. s., 9298)	35
India rubber balloons (460 s. s., 6018).	30
bags for balloons, as mfs. of rubber (460 s. s., 10,482)	30
Japanese kites (436 s. s., 11,032)	35
Jewsharps not toys (s. s., 11,017).	
jumping jacks, paper (436 s. s., 7407).	35
lame or lahn not toys (737 s. s., 10,887)	Free.
lanterns, bull's eye, not toys (s. s., 8345).	
wood, paper and metal, dtbl. as (436 s. s., 6781)	35
magic lantern, slides and chimneys for, when separately imported, dtbl. as mfs. of glass + + (108 s. s., 10,859)	60
magic lanterns, low cost (436 s. s., 11,422)	35
marbles, all (436)	35

Per ct.

Toys, mechanical figures not toys (s. s., 10,751).
miniature owls dtbl. as (436 s. s., 10,906)..... 35
mirrors, small, used for, and dtbl. as (436 s. s., 9329)..... 35
music boxes, pistons, etc. certain dtbl. as (436 s. s., 10,908)..... 35
paper costumes for dolls (436 s. s., 7450)..... 35
papier maché and wood figures, as (436 s. s., 10,875)..... 35
plates, mugs, etc., not decorated (100 *b*, s. s., 9639)..... 55
singing birds, not toys (215 s. s., 10,654)..... 45
tea sets, decorated (100 *a*, s. s., 7795, 8170)..... 60
tinsel thread not toys (s. s., 6103).
trumpets, keyed, for children dtbl. as (436 s. s., 7797)..... 35
tops of metal, emitting whistling sounds, dtbl. as (436 s. s., 8984)..... 35
uninflated India rubber balloons not toys (460 s. s., 10,889)..... 30
water color paints, children's, dtbl. as paints (61 *b*, s. s., 7755)..... 30
wax angels not toys (459 *a*, s. s., 10,918)..... 25
willow bodies for doll coaches dtbl. as (436 s. s., 9234)..... 35
Trace chains. (See "Chains.")
Traces, leather (461)..... 35
Tracing cloth, as mf. of cotton (355 s. s., 5830)..... 40
paper (420 *a*, s. s., 8810, 11,195)..... 35
Track tools, iron or steel (156). 2¼ cts. per lb.
Trade-marks and names of manufacturers, protection of. (See 778).
domestic, allowed only on goods imported by the domestic manufacturer (s. s., 6270).
provisions apply only to domestic products (s. s., 7545).
registration of (778 and Pt. I., 1323–35–37, s. s., 8649).
does not protect articles of foreign mf. (s. s., 9460).
regulations regarding (s. s., 5708, 10,309).

T
Per ct.

wafers for use as trade-mark or labels (750 s. s., 5950)..... Free.
Trade-names, rule as to additional duty in connection with (s. s., 8990).
Tragacanth gum, crude (560)..... Free.
not crude (24)..... 10
Tram, silk (410 *a*)..... 30
Transit baggage *via* New Orleans (s. s., 10,004).
cancellation of export bond covering (s. s., 7197).
for Mexico, no consular invoices required (s. s., 7893).
goods from Canada, shortages in, cancellation of bonds (s. s., 9896).
from Mexico (s. s., 9805).
diversion of (s. s., 11,150).
consular invoices for (s. s., 8693).
manifests of (s. s., 6793).
merchandise from Canada (N. P. R.R.) (s. s., 9902).
no consular invoices required for (s. s., 9378, 9619).
of goods through Canada (s. s., 7039).
of goods to British Possessions on the Pacific (s. s., 4687).
of imported goods to Mexico (s. s., 6973, 11,143, 11,284).
regulations governing transportation of mdse. to Mexico (s. s., 6260).
to Mexico, San Diego a port for (s. s., 9989).
Transportation and warehouse acts, free goods not entitled to privileges of (s. s., 9468).
charges, dtbl. val. (s. s., 10,470).
inland, not dtbl. (s. s., 10,152, 10,237).
entries (s. s., 6595).
duplicate for drawback need not specify liquidation (s. s., 10,838).
of sugars (s. s., 11,117).
in bond, entry for, of non-dtbl. perishable goods refused (s. s., 7329).
goods, to be treated as if in warehouse under 825 (s. s., 5700, 5719).
of liquors, gauge of (s. s., 10,857).
of explosives (shell cartridges) for expt., when allowed (s. s., 8692).
of goods without appraisement, return of (s. s., 6399).

Per ct.

of I. T. goods, by land or water routes, regs. for (s. s., 6452).
withdrawals for, cannot be made at ports of delivery (s. s., 8289).
without appraisement of passengers' baggage (s. s., 6943).
Traps, metal (215)..... 45
Travelling cases or boxes, according to material of eh. val. (s. s., 3724, 5698, 7332).
rugs not blankets but mfs. of wool, dtbl. under 392 (s. s., 7298, 8702).
Trays for pipes (468 *a*, s. s., 8974)..... 70
Trays, metal, of all kinds (215)..... 45
japanned (215)..... 45
papier maehé, or indurated fiber (461). 35
wood (230)..... 35
Treacle, as molasses, which see.
Treaties, commercial, as to sugar, etc. (s. s., 8317).
"most favored nation" clause, does not extend to special agreements made under reciprocity treaties (s. s., 8317).
Treaties, section 3 of the tariff act (762) provides, that to secure reciprocal trade, countries exporting to the U. S. any of the articles embraced in the following list, and imposing duties or other exactions upon the products of the U. S. which in view of the free introduction of such articles into the U. S. the President may deem reciprocally unequal and unreasonable, he is required on and after January 1, 1892, by proclamation to suspend the free importation of such articles produced by such countries, for such time as he shall deem just; and during such suspension the duties on said articles will be as follows:
all sugars, *not* above No. 13 Dutch standard in color, including all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses testing by the polariscope not above 75 degrees, must pay on their polariscopic tests (763–4). .....$\frac{7}{10}$ of 1 ct. per lb.

Per ct.

and for every addl. degree or fraction of a degree shown by the polariscopic test (764 *b*).
$\frac{2}{100}$ of 1 ct. per lb. *additional.*
sugars *above* No. 13 Dutch standard in color to be classified by such standard, and pay as follows:
all above No. 13 and not above No. 16 (765 *b*).....$1\frac{3}{8}$ cts. per lb.
all above No. 16 and not above No. 20 (766).....$1\frac{5}{8}$ cts. per lb.
all above No. 20 (767)..2 cts. per lb.
molasses testing above 56 degrees (768). 4 cts. per gal.
sugar drainings and sweepings to pay either as molasses or sugar, as the case may be according to polariscopic test (769).
coffee (770).....3 cts. per lb.
tea (771).....10 cts. per lb.
hides, raw or uncured, whether dry, salted or pickled, Angora goat skins raw, without the wool, unmfd., asses' skins, raw or unmfd., and other skins, except sheep skins, with the wool on (772).....$1\frac{1}{2}$ cts. per lb.
Treaty of reciprocity with Hawaiian Islands (889).
Trees, nursery stock + + (282)..... 20
for Department of Agriculture or Botanic Garden (679).....Free.
Tresses, metal (215 s. s., 6547)..... 45
Trial boxes or glasses, for testing spectacles, etc., gl. eh. v. (108 s. s., 6027). 60
Triangles, musical instruments (215 s. s., 9325)..... 45
Tricotine, knit metal cloth (215 s.s., 7966) 45
boxes, as mfs. of metal (215 s.s., 7966). 45
Tricycles, gearing chains for, dtbl. as other chains under 164 (s. s., 9969).
steel tubes for manufacture of (157 s. s., 11,040).....$2\frac{1}{2}$ cts. per lb.
Trimmings, bead or beaded silk, gl. beads eh. v. (108)..... 60
beads and metal, gl. ch. v. (108 s. s., 11,382)..... 60
bullion (215 s. s., 10,898)..... 45
coach and harness, according to material.
corset embroidered with silk, S. ch. v. (413 *a*, s. s., 10,506, 10,667)..... 60

T

Per ct.

Trimmings, cotton or other vegetable fibre + + (373 *a*, s. s., 10,765)..... 60
down and cotton (443 *b*, s. s., 6203)... 50
dress, any part wool, hair, etc. (398). 60 cts. per lb. and 60
feather (443 *b*, s. s., 6000, 8217, 10,-658)..... 50
fur (461 s. s., 6160)..... 35
herring-bone C. (373 *a*, s. s., 8664, 10,-340, 10,757)..... 60
lace (373 *a*)..... 60
linen (373 *a*)..... 60
metal (215)..... 45
metal thread (215 s. s., 10,898)..... 45
silk, if not part wool (414 *a*)..... 50
tinsel (215 s. s., 10,408)..... 45
wool, wstd. or animal hair, wholly or partly of (398)...60 cts. per. lb. and 60
Tripoli (740).....Free.
Troches, med. preparation (75 *a*)..... 25
Tropæolum seeds (699 s. s., 9354)..Free.
Trophies, gold, silver, or copper medals for (648 s. s., 4225, 6566).....Free.
Tropical fruits, permit for delivery (s. s., 5761).
permits to unlade (s. s., 8418).
unlading at night (s. s., 7727).
Trotting horse register not accepted as evidence of pure breed of horses (s. s., 10,840).
Trousers, merino knit, according to val. under 392 (s. s., 6135).
Trowels, metal (215 s. s., 8532)..... 45
Trucks, car (215 s. s., 9688)..... 45
Truffles, prepared or preserved (287)..... 45
Trumpeter, automatic, cls. as a toy (436 s. s., 8632)..... 35
Trumpets, cavalry- (215 s. s., 5217)..... 45
Trunk handles, metal (215)..... 45
Trunks, commercial travelers' sample-(686 s. s., 7394).....Free.
leather ch. v. (461 s. s., 7394)..... 35
metal and wood (215)..... 45
Trusses, according to material.
Trust companies eligible as sureties on custom-house bonds (s. s., 11,266).
Tuberose roots (699 s. s. 9331).....Free.
Tube paints, other than ocher, sienna or umber (61 *a*, s. s., 5951, 8039, 8416). 25
Tubes, boiler or other of wrought iron or steel (157)..... ...2½ cts. per lb.

T

Per ct.

bone (460)..... 30
cast-iron (160).....$\frac{9}{10}$ of 1 ct. per lb.
chemical, glass (107)..... 45
condenser, of brass, for vessels, not exempt under 779 (s. s. 1684).
copper (195)..... 35
earthenware, brown (99)..... 25
filters (101 *b*, s. s., 9670)..... 55
glass, colored (106 s. s., 8579)..... 60
gauge (105 s. s., 6461)..... 60
moulded or pressed, flint or lime (105)..... 60
India rubber (460)..... 30
and other materials, according to comp. ch. v.
ivory (462)..... 40
metal, except copper, iron, lead or steel (215)..... 45
of metal containing white lead not dtbl. (s. s., 7320).
oval, for bicycles (215 s. s., 10,844).... 45
steel for manufacturing bicycles (157 s. s., 11,040).....2½ cts. per lb.
for umbrella handles (215 s. s., 7425). 45
for hypodermic syringes (215 s. s., 8685)..... 45
white lead in (67 s. s., 7059). 3 cts. per lb.
wool-covered flexible gas tube or tubing, as mfs. in part of wool under 392.
Tubing of India rubber (460 s. s., 8551). 30
of jute for bagging, as jute mfs. under 374.
Tubs, painted earthen-ware (100 *a*, s. s., 9684)..... 60
Tuckings, C. (373 *a*, s. s., 11,331)..... 60
Tugs. (See "Towing.")
Tulle in the piece embroidered with metal for mf. of church regalia not free under 692 s. s., 7303).
Tumbler covers, zinc, pith and cotton (215 s. s., 6952)..... 45
Tumblers, cut glass in leather cases (108 s. s., 7670)..... 60
same, plain (105)..... 60
Tungsten ore or metal (202 *a*, s. s., 6976, 8032)..... 20
Tuning forks and hammers (215, s. s., 6259, 6848)..... 45
Tunny fish. (See "Spanish mackerel.")

Per ct.

Turbans knit, of wool, dtbl. as knit goods under 392 (s. s., 7306).
woolen, as hats of wool 393 (s. s., 6770).
Turkey red oil (as "alizerine assistant," which see under "Oils.")
red, color (61 *a*)..... 25
rugs (399).....60 cts. per sq. yd. and 40
Turkish pike or pic, 26⅝ inches long (s. s., 6482).
prune juice or prune wine under 339 (See "Fruit-juice" under "Liquors.")
towels- cotton (355 s. s., 8283)..... 40
linen (371 *a*, s. s., 11,077)..... 50
but if over 100 threads to sq. inch the duty until Jan. 1, 1894 (371 *b*) is..... 35
Turmeric (741).....Free.
Turnip seed (286 s. s., 7313)..... 20
Turntable dtbl. as iron castings (161 s. s., 7684).....1$\frac{2}{10}$ cts. per lb.
Turpentine, Chian, crude (560 s. s., 5114)..... .....Free.
domestic, foreign drums or casks for exp. dtbl. (s. s., 7913).
fat, oil of (76 s. s., 7374)..... 25
spirits of (743).....Free.
Venice (742).....Free.
Turquoise, cut but not set (454 *b*)..... 10
rough and unmfd. (557).....Free.
Turron, as confectionery (239 s. s., 5954). 50
Turtle meat dried (312)..... 25
Turtles (744).....Free.
Tutenegue, cut sheets or plates of, specially mfd. for printing pps. (215 s. s., 8880)..... 45
in blocks or pigs; as zinc (212).
1¾ cts. per lb.
in sheets (213).....2½ cts. per lb.
manufactures of + + (215)..... 45
Tweed caps and hats (396 s. s., 8506).
49½ cts. per lb. and 60
Tweezers, metal (215)..... 45
Twilled cottons or silesias as cotton cloth.
Twills, "rainbow stripe printed wstd. and cotton," as woolen dress goods (Sept. 21, 1857, Boston).

Per ct.

Twine, binding, all mfd. in whole or in part from istle or Tampico fiber, manila, sisal grass or sunn (362 *b*).
$\frac{7}{10}$ of 1 ct. per lb.
all mfd. wholly or in part of the above fibers, except binding twine (362 *a*).....1½ cts. per lb.
binding, of jute, dtbl. under 374.
flax or linen * (371 *a*)..... 50
gilling or seine * (371 *a*, s. s., 6029, 6467, 8477, 10,332, 10,527)..... 50
loom harness, C. for weavers' use, as C. thread under 342 (s. s., 8945).
salmon net, as thread (370 s. s., 6467).
valued at 13 cts. or less per lb. (370 *a*)..... 6 cts. per lb.
valued over 13 cts. (370 *b*)..... 45
Twist, jute, valued at 5 cts. or less per lb. (374 *a*, s. s., 3115).2 cts. per lb.
valued over 5 cts. (374 *b*)..... 40
silk (410 *a*, s. s., 2773, 2827, 6127, 6305)..... 30
or cordonnet. (See "Silk twist.")
silk, woven or made in such manner as to be fit for buttons exclusively (428)..... 10
"Tyne castle canvas," flax and paper, flax ch. val. (371 *a*, s. s., 9624)..... 50
Type metal, on lead it contains (208 *a*, s. s., 8147, 9831).....1½ cts. per lb.
Types, new (208 *b*, s. s., 1911)..... 25
old, fit only for re-manufacture (745).
Free.
Tyrian dye, July 8, 1861, Boston (773 *b*). 20

U

Ulsters, wholly or partly of wool, wstd., or hair (397).....49½ cts. per lb. and 60
Ultimate consignee as appearing by ocean bill of lading (s. s., 10,636, 11,259).
Ultramarine blue (55 s. s., 4950).
4½ cts. per lb.
Umber and umbry earths, + + dry (54 *a*).....¼ of 1 ct. per lb.
ground in oil (54 *b*)....1½ cts. per lb.
put up in tubes (61 *a*, s. s., 10,869).... 25

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* I have some doubt whether, in view of the decisions cited and the distinctive definitions of Webster and Worcester of the terms "twine" and "thread," the above twines should not be classified under 370; especially as in the latest decision (s. s., 10,527), the evidence before the Board of General Appraisers was "that the terms 'gilling, gilling-*thread*, and gilling-*twine*' are interchangeable and are used in common for the same material."—EDITOR.

Per ct.

Umbrella cloths, S. and C., S. ch. val. (414 *a*, s. s., 10,353, 10,655)..... 50
wstd. and cotton dtbl. under 392 (s. s., 6951).
handles, metal (215 s. s., 7953)..... 45
metal and ivory (215, 776 s. s., 7953). 45
or tips of decorated china (101 *a*, s. s., 10,252)..... 60
wrought steel tubes for (157 s. s., 7425, 11,040).....2½ cts. per lb.
ribs, stretchers and frames, and parts of, wholly or partly of metal (215).. 45
sticks, bamboo, reeds, partridge, hairwood, pimento, orange, myrtle, and other woods, + + in the rough, or not further mfd. than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, etc., and India malacca joints in like condition (756 *d. e. f*).....Free.
sticks, plain, finished or unfinished (471 *a*)..... 35
same, if carved (471 *b*)..... 50
tops of wood, ornamental (230 s. s., 6971)..... 35
Umbrellas, parasols and sunshades covered with silk or alpaca (470 *a*)..... 55
same, covered with other material (470 *b*)..... 45
"Umbria" steamship, model of (652 s. s., 6831).....Free.
Unappraised goods, regs. for transportation of (s. s., 6452).
Unclaimed goods, disposition of, after one year not entitled to w. h. privileges (s. s., 7676, 8542).
authority for earlier sales in certain cases (s. s., 8697).
consignments cannot be divided by allowing entry of part with remainder unclaimed (s. s., 7552, 7584).
charges on, to be paid from proceeds of sale (s. s., 6617).
disposal of surplus from sales of (s. s., 8949).
disposition of unsalable (s. s., 8555).
entry of, after becoming subject of sale (s. s., 6199).
freight liens on, how paid (s. s., 6580).
liens for freight accruing before voyage of impt. not allowed (s. s., 7938).
no allowance for discrepancy or deficiency after sale (s. s., 9720).
storage charges on (s. s., 7027).
whiskey, exported and returned, treatment of (s. s., 7334).
Underclothing in trunk of traveller, not in excessive quantities (752 s. s., 7255).....Free.
Undertakers' stock in trade, as hearses, horses, etc., not free as household effects (s. s., 8968).
Undervaluation, additional duty to be assessed for, when incurred separately on parts of goods in one invoice subject (as imported) to different rates of duty, but intended for use together as an entirety but not made up (s. s., 6527).
goods subject to specific duty according to value are liable to penal additions for (s. s., 3370).
but contra, if duty purely specific (s. s., 3335, 3519, T. D. 44).
of goods per se, additional duty on (s. s., 7458).
of like goods in separate invoices, shipped to one consignee by different consignors, to be considered separately (s. s., 4964).
penalties for, defined (s. s., 8304).
Undervalued goods, penal additions part of the dtbl. val. under 1225, Pt. I. (s. s., 3711).
Underwear, cotton, embroidered by hand (373 *a*, s. s., 5986)..... 60
wool knit (396 s. s., 10,736, 10,817). 49½ cts. per lb. and 60
Unenumerated articles, assimilated, dtbl. under 774.
others, if unmfd. (773 *a*)..... 10
if mfd. in whole or in part (773 *b*)... 20
Unexamined packages, bonds for return of (s. s., 10,033).
Unfermented wine dtbl. as wine (s. s., 7868).
Union damask, flax and cotton, flax ch. v. dtbl. under 371 (s. s., 11,048)..... 50
lawns, jute and cotton, according to material ch. val. (s. s., 3343).
United States, books, engravings, photographs, etchings, bound or un-

Per ct.

bound, maps and charts impt. by authority, or for the use of (514 s. s., 6528).....Free.
reimportation of products of. (See "American" or "Reimportations.")
Botanic Garden, plants, trees, shrubs, roots, seed-cane and seeds imported for (679).....Free.
navy vessels, mdse. cannot be imported in (s. s., 7846).
personal and household effects not mdse. of citizens of, dying abroad (675).....Free.
products of the fisheries of (661).Free.
purchase of goods for, in bond (s. s., 6528).
vessels, amendment of acts as to officers (Pt. I., 1357).
free withdrawal from bonded warehouse of supplies (Pt. I., 1358).
repeal of laws compelling them to carry mails (Pt. I., 1360).
Unlading, expenses of, under Sec. 29, Act June 26, 1884 (s. s., 9982).
inspectors must be paid for overtime caused by cold weather (s. s., 8887).
of certain articles in bulk (Pt. I., 1362).
of tropical fruit at night (s. s., 7727).
steamships at night (s. s., 6752).
Unmarried immigrants, free entry of teams of (s. s., 8757).
Unmixed colors in tubes (61 *a*, s. s., 5951, 10,859)..... 25
Unrotted flax or stems (356).$5 per ton.
Unsalable unclaimed goods, disposition of (s. s., 8555).
Unsealed packages by mail, delivery of (s. s., 7239).
Upholstery goods, cotton and metal (215 s. s., 10,732)..... 45
wool, silk and cotton, W. ch. v. dtbl. under 392 (s. s., 10,664).
tapestry, cotton and jute, C. ch. val. (355 s. s., 6003)..... 40
Upholsterers' nails (215 s. s., 9243)..... 45
Uranate of soda, "uranium yellow" (76 s. s., 4293)..... 25
Uranium, chloride of (746).....Free.
nitrate of (746).....Free.
oxide and salts of (746).....Free.

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oxide natron, known as uranium yellow, as salts (76 s. s., 4293)..... 25
Urea (75 *a*)..... 25

V

Vaccine virus (747).....Free.
Valencia and plain almonds, part chocolate, as confectionery (239 s. s., 9527). 50
Valenciennes lace (373 *a*)..... 60
Valentines, according to materials and assimilation (s. s., 2125, 4629).
ordinary, as printed matter (423)..... 25
silk ch. val. (414 *a*, s. s., 2125, 4629).. 50
Valerian oil (661)..... ...Free.
Valerianic acid, for manufacturing pps. (473 s. s., 6353).....Free.
ether, as fruit ether (25 *b*, s. s., 9205). $2.50 per lb.
Valonia, nut used in tanning (748).Free.
Valuation of different articles of wool or cotton imported in same package. (See Part I., 937).
of goods, department cannot interfere with function of U. S. appraiser regarding ascertainment of (839 s. s., 7095, 11,100).
of mdse. in invoices in two currencies. (See s. s., 10,218).
Valuations, additions by appraiser must exceed 10 per cent. of total value stated in entry, to subject to penal duty (s. s., 3192).
Value, additions to invoice cannot be made after entry (s. s., 10,532).
additions to invoice value to make market value, how to be noted by appraiser (s. s., 7005).
discounts on net charges not allowed on entry (s. s., 10,019).
appraisers' return of, not controlled by sec. 2900, Rev. Statutes (s. s., 10,065).
cost of putting an article in a marketable condition. (See s. s., 6845).
discounts not in invoice not allowed (s. s., 10,031).
dutiable, allowances of discounts on gelatine (s. s., 9929).
deductions of foreign drawback not allowed (s. s., 9968).

Per ct.

Value, dutiable, goods shipped before but impt. after Aug. 1, 1890 (s. s., 10,952).
includes cost of boxes and coverings (s. s., 10,240, 10,398).
inclusion of foreign tax or duty. (See s. s., 9800).
of old family silver. (See s. s., 10,629).
pro rata additions on coverings (s. s., 10,721).
pro-rating costs of coverings (s. s., 11,082).
to be that of the port where the invoice is made and goods exported to the U. S. (s. s., 6158).
error in judgment as to, not a *clerical* error (s. s., 7943).
finding of, on re-appraisement final (s. s., 7007).
foreign internal revenue stamps an element of dtbl. value. (s. s., 6382).
foreign market, on day of shipment, means day of sailing of vessel from foreign port (s. s., 8354).
foreign, of goods imported by mail, duty assessed on (s. s., 11,160).
invoice of goods forwarded under provisions of s. s., 9742 (s. s., 10,034).
invoice or entered, conclusive upon importers (s. s., 10,329).
market, how ascertained (s. s., 5806, 7800).
of Austrian florin, assessment of goods invoiced in (s. s., 11,273).
of depreciated currencies (s. s., 10,587).
of goods entered on a pro forma invoice (s. s., 10,598).
of goods imported from Europe through Canada (s. s., 6918).
of goods, information respecting foreign market value not to be disclosed (s. s., 6250).
of local Chinese taels (s. s., 9890).
of Mexican lottery tickets for duty pps. (s. s., 10,997).
of Russian rouble (s. s., 7398, 7898, 10,428, 10,453).
of Tientsin tael (s. s., 11,268).
re-appraisement, final and conclusive, notwithstanding defeat of proceedings for fradulent undervaluations (s. s., 10,067).
re-appraisement of, at ports where collectors act as appraisers (s. s., 10,813).
return of, by appraiser, cannot be revised by him after filing with the collector (s. s., 8584).
rules for guidance of customs officers (s. s., 9714).

Per ct.

Vandyke brown (61 *a*, s. s., 9090)..... 25
Vanilla beans and plants, crude (560). Free.
not crude (24)..... 10
in alcohol (8 *b*, s. s., 6481). $2 per gal. and 25
Vanilline, chemical compound (76 s. s., 6256)..... 25
Varnish, antioxide dtbl. as (56 *a*, s. s., 7598)..... 35
lacquer, as spirit varnish (56 *b*, s. s., 6901).....$1.32 per gal. and 35
Japanese metallico (56 *a*, s. s., 7131).. 35
partly distilled spirits, rules for determining component of ch. val. (s. s., 4891).
Robertson's medium for oil paintings (56 *a*, s. s., 8287)..... 35
shellac, mfd. from domestic spirits, how valued (s. s., 5613).
soap stock, so-called, but found to be a solution of gum in oil of turpentine and really varnish (56 *a*. s. s., 7977). 35
so-called, composed of 1½ lbs. shellac to gal. alcohol, held to be distilled spirits (331 s. s., 4549). $2.50 per pf. gal.
Varnishes, other than spirit, including so-called gold size or japan (56 *a*) ... 35
spirit, for the alcohol contained therein (56 *b*, s. s., 11,405). $1.32 per gal. and 35
Varnolette (773 *b*, s. s. 10,088)..... 20
Vases, alabaster (459 *a*, s. s., 7127)..... 25
Bohemian, or porcelain glass (110)..... 60
bronze or other metal (215 s. s., 4061). 45
china, porcelain, parian, bisque, earthen, stoneware, plain white (100 *b*)..... 55
same, decorated or ornamented (100 *a*)..... 60

Per ct.

Japanese, cloisonné or enameled, copper (215 s. s., 4061)..... 45
platinum, for chemical uses (682). Free.
wedgwood, contg. sauces, dtbl. as e. w. under 100 or 101 (845*f*, s. s., 6903).
Vegetable blacks of all kinds (52)..... 25
fibre, clothing and wearing apparel of all kinds composed of, or of which it is component of ch. val. + + (349 *a*)..... 50
if part rubber, all except gloves and elastic articles that are specially provided for, pay (349 *b*).
50 cts. per lb. and 50
fibre, raffia (597 s. s., 7268).....Free.
fibres (other than cotton, flax or hemp) all mfs. of, or of which they may be material of ch. val. + +.
value not over 5 cts. per lb. (374 *a*).
2 cts. per lb.
value over 5 cts. per lb. (374 *b*)..... 40
ivory buttons (430 s. s., 1319)..... 50
dice, draughts, chessmen and chess balls, and billiard, pool and bagatelle balls (435)..... 50
manufactures of + + (462)..... 40
not sawed, cut or otherwise mfd. (618).....Free.
oils, essential or expressed + + (76).. 25
substances, crude or unmfd. + +(653). Free.
fibrous, unmf. or undressed and + + (597).....Free.
fit only for paper stock (670)...Free.
wax (751).....Free.
Vegetables, all edible, in natural state + + (288)..... 25
all kinds, prepared or preserved + + including pickles and sauces (287 s. s., 1818, 6889, 8274)..... 45
as drugs. (See "Drugs") (560). Free.
antiseptically treated (287 s. s., 9024). 45
betel leaves not (773 *a*, s. s., 10,746).. 10
cabbages (273).....3 cts. per head.
canned, what charges dtbl. (s. s., 10,058).
cauliflower, prepared and sealed in air-tight cans or bottles, dtbl. as (287 s. s., 9024)..... 45
cucumbers in brine (287 s. s., 10,749).. 45
dessicated or compressed, Aug. 30, 1859, N. Y. (287 s. s., 8274)..... 45
imported in salt or brine (287 s. s., 10,597)..... 45
lupini (288 s. s., 11,059) 25
onions (280).....40 cts. per bushel.
pease, edible in the pod (288)..... 25
potatoes (283).....25 cts. per bushel.
tomatoes (288 s. s., 11,060)..... 25
Vehicles of immigrants. (See "Immigrants' effects.")
Veilings, crape, cotton or C. ch. val. (355 s. s., 3630)..... 40
crape, silk ch. val.* (414 *a*, s. s., 3630, 6799)..... 50
wstd. barege dtbl. as dress-goods under 395 (s. s., 6799, 8140).
Veils, as wearing apparel, according to material of ch. v.
Vellum (672).....Free.
cloth, cotton ch. val. (355 s. s., 3834)..... 40
Velocipedes and bicycles (215 s. s., 3283). 45
Velours, double-faced, of C. or other veg. fiber, as pile fabrics under 350 (s. s., 11,180).
jute, embroidered with metal (215 s. s., 5666, 7243)..... 45
same, metal slight value, dtbl. under 374 (s. s., 5963).
Pekin, as cotton velvet under 350 (s. s., 7798).
Velvet buttons, if S. ch. v. (412 s. s., 10,551, 11,358)..... 50
carpetings, mosaic (402 s. s., 6033).
40 cts. per sq. yd. and 40
ribbons, cotton (355 s. s., 6594)..... 40
plush, S. ch. v., dtbl. under 411 (s. s., 11,332).
uppers for slippers, cotton embroidered (373 *a*, s. s., 2597)..... 60
same, of silk or S. ch. val. (413 *a*). 60
Velvets and velveteens and all other pile fabrics of cotton or other vegetable fiber (350 s. s. 5969).

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* Including Parisiennes, aerophanes, Donna Maria, gaze crépe Anglais, crépe crépe, crépe de Chambord, grenadines, crépe turquoise, crépe imperatrice, rolled and folded crépes, etc.

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Velvets, not bleached or colored (350 *a*).
10 cts. per sq. yd. and 20
bleached (350 *b*, s. s., 11,409).
12 cts. per sq. yd. and 20
dyed, colored, stained, painted, or printed (350 *c*).
14 cts. per sq. yd. and 20
but none to pay less (350 *d*) than.. 40
Velvets, plushes, or other pile fabrics, containing exclusive of selvedges less than 75 per cent. in weight of silk (411 *a*, s. s., 7250).
$1.50 per lb. and 15
same, containing exclusive of selvedges 75 per cent. or more in weight of silk (411 *b*).....$3.50 per lb. and 15
but none to pay less (411 *c*) than..... 50
Veneering rods, metal (215)..... 45
Veneers, ivory, for piano keys (462 s. s., 9033)..... 40
same, unpolished (462 Jan. 28, 1881). 40
of cabinet or other woods + + (220 *b*, s. s., 1426, 9010)..... 20
Venetian mosaics, met. and glass, met. ch. v. (215 s. s., 11,402)..... 45
Venetian red (61 *a*, s. s., 1590, 9090, 11,346)..... 25
Venice turpentine (742).....Free.
Venison carcasses (773 *a*, s. s., 2325, 7202)..... 10
hams (310).....5 cts. per lb.
Ventilating needles (179 s. s., 6828)..... 25
Veratrine (75 *a*)..... 25
Verde de prato, com. kn. as green marble, mfs. of (125 s. s., 8796)..... 50
Verdigris, or subacetate of copper (749).
Free.
distilled, or acetate of copper (76 s. s., 8593)..... 25
Verditer, or Bremen blue (61 *a*, s. s., 1705)..... 25
Verification of invoices, certain rulings as to (s. s., 2750. 3120).
of manifests of I. T. goods (s. s., 3882).
Vermicelli and similar preparations (258 s. s., 9388)..... .....2 cts. per lb.
Vermilion red, dry or in oil or water (57).....12 cts. per lb.

Per ct.

Vermilionette (61 *a*, s. s., 11,335)..... 25
Vermuth, duty as on still wines (336 s. s., 1585, 2367).
of Noilly, Prat & Co. gauge of bottles (s. s., 3293).
Vesicante plasters, proprietary prep. (75 *a*, s. s., 9222)..... 25
Vessels, American, for holding liquids or solids, re-imported. (See "Re-importations.")
cast hollow-ware, coated, glazed or tinned (163).....3 cts. per lb.
containing quicksilver. (See "Quicksilver.")
cooking, and other cast-iron + + (161).
$1\frac{2}{10}$ cts. per lb.
Japanned ware (215)..... 45
platinum or parts of, for chemical uses (682).....Free.
others + + according to materials.
Vessels, Marine :
American, articles for the repair of. (See "American.")
coal stores of, none to be unloaded (537).....Free.
in foreign trade, imported equipments of, not free under 1358 Pt. I. (s. s., 9787).
repairs to, in Canada, dtbl. if not the result of an emergency (s. s., 7513).
built in U. S. for foreign trade, materials for, or for repair of.* (See 779 and 780).
built in U. S. for foreign account, drawback on certain materials (Pt. I. 1359).
Chinese stewards and cooks on, when shipped at foreign ports, not to be landed (s. s., 9900).
coal bonded for consumption on, not subject to weighing fees (s. s., 5860).
contracts for care of seamen (s. s., 10,079).
copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign port (546)..... .....Free.
earthenware not included among free

* Vessels built to be sold, when ready for sea, to parties out of the U. S., are not entitled to refund, or rebate of duties under 779 and 780 (s. s., 2843).

Per ct.

articles for equipment of, under 779 (s. s., 9776).
entering in U. S. from Germany via England, tax on (s. s., 10,129).
equipments of foreign. (See below "foreign," etc).
of tarpaulins temporarily landed on levee to protect cargoes of importing vessel, not dtbl. (s. s., 8498).
excessive sea-stores dtbl. (s. s., 9897, 9927).
expenses of lading, under Sec. 29, Act June 26, 1884 (s. s., 9982).
feed impt. for cattle on foreign, en route abroad, cannot be withdrawn free of duty (s. s., 9775).
fishing, materials for construction, etc., of, free under 779 and Act of June 19, 1886, (s. s., 9481).
fixed equipments of, not dtbl. nor entry required (s. s., 7634).
foreign, cannot put in for coal except at ports of entry (s. s., 5879).
condemned and dismantled, equipments and materials of not dtbl. (s. s., 7807).
new sheathing metal brought by it to be put on it here, dtbl. (s. s., 8113).
old sheathing metal taken from bottom of, in foreign port is dtbl. when impt. into the U. S. (s. s., 1783).
old sheathing metal taken from bottom of foreign vessels undergoing necessary repairs in the U. S. not dtbl. (s. s., 538).
old metal stripped from foreign vessels in foreign ports, and impt. into the U. S., dtbl. although of domestic origin (s. s., 1783).
forfeiture of certain, for prohibited importations (789).
screw-shaft impt. for equipment of, dtbl. (s. s., 11,220).
subject to discriminating duties on importations in (788).
forgings for, iron or steel. (See "Forgings.")
free entry of rope for equipment of not allowed (s. s., 6457).

Per ct.

goods used in repair of, proof required for drawback (s. s., 6542).
immediate delivery of importations in (Pt. I. 1361).
in course of construction not entitled to provisions of 1358 Pt. I. (s. s., 6520).
laden with certain articles in bulk, where to unlade (1362 Pt. I).
manifests of cargoes and sea-stores required on northern lakes, of vessels from foreign ports (s. s., 8220).
marking of name, home port and draught on (s. s., 10,716, 10,830).
one per cent. not to be retained from drawback on coal bonded for use on (s. s., 5873).
propeller shaft for, not free (s. s., 9962).
regulations governing importation in bond of materials to be used in construction of (s. s.. 10,983).
repairs of American, articles for, under 779 (s. s., 9047).
to a registered American in a foreign port, when free and when dtbl. (s. s., 7774, 9517).
sheathing metal on, when dtbl. in port (s. s., 8715).
small, exported, drawback on (s. s., 9916).
spare blades for, must be deposited in bonded warehouse (s. s., 10,179).
steamboat from Canada, held to be dtbl. (s. s., 8975).
penalties to be imposed by chief officers of customs for violations of laws relating to (s. s., 11,114).
sunk in U. S. waters, goods recovered from. (See "Special importations, wrecks.")
supplies for, remaining in warehouse after three years from date of importation, dtbl. (s. s., 8822).
supplies, manilla rope not free as (s. s., 7242).
"paint for ships' bottoms" may be withdrawn free in reasonable quantities, under sec. 2514, Rev. Statutes (s. s., 7199).
warehouse, vessel may be constituted as, in certain cases (s. s., 6896).

Per ct.

Vessels, wrecked, material from, free (s. s., 7064).
United States, amendment of acts as to officers of (1357 Pt. I.).
effect of foreign repairs on title to renewal of registry (s. s., 8099).
enrolled and licensed for frontier trade, or intended for such trade,* are required for repairs made or equipments (including boats) purchased in a foreign country, to enter the same on their first arrival in any U. S. port and pay duty on the cost thereof. (See Pt. I., 1097–8, and notes, s. s., 385, 1172)..... 50
free withdrawal of supplies for, under 1358 Pt. I., regs. for (s. s., 6532).
United States, iron imported for constructing (see rules) (s. s., 4519).
U. S. registered, built of dtbl. materials, entry and clearance (s. s., 4468).
when repairs dtbl. (See regs. articles 548–50 and T. D. 12).
Vestings, cotton, as cotton cloth.
linen, of not over 100 threads (371).... 50
silk (414 *a*)..... 50
wool. (See "Woolens.")
Vesuvin, as aniline dyes (18 s. s., 616)... 35
Vetches (288)..... 25
Vials, cut glass. (See "Glass and glassware.")
Vices. (See "Vises.")
Vichy lozenges, med. prep. (75 *a*, s. s., 1646)..... 25
salts, med. prep. (75 *a*, s. s., 2021, 9217, 9715)..... 25
Victoria crépe, cotton (355 s. s., 3630)... 40
veils, cotton (349 *a*, s. s., 6799)..... 50
Vicugna skins, with wool on, as wools on the skin, which see (Jan. 1, 1859, Philad.).
Vienna bronzes (215 s. s., 6683, 6783)... 45
Vin de peptone (74 s. s., 9763).
50 cts. per lb.

Per ct.

Vin du haeto, alc. med. prep. (74 s. s., 6500).....50 cts. per lb.
Vin Mariani, alc. med. prep. (74 s. s., 6500).....50 cts. per lb.
Vinegar of standard strength or less (327 s. s., 2988)..... 7½ cts. per gal.
(The standard for vinegar is the strength which requires 35 grains of bicarbonate of potash to neutralize 1 oz. troy thereof) † (327).
stronger on each grain in excess of 35, required to neutralize, must pay in addition to above rate (s. s., 2988).....$\frac{2}{7}$ of 1 ct. per gal.
for mode of testing the strength. (See s. s., 3136).
distilled, as acetic acid (s. s., 3964, 4213).
Tarragon, as ordinary vinegar (327 s. s., 8176).....7½ cts. per gal.
toilet (77)..... 50
if alcoholic (8 *b*, s. s., 6638).
$2 per gal. and 25
Vinegars, non-alcoholic med. preps. + + (75 *a*)..... 25
Vines, + +. (See "Plants," etc.)
Vinette, wine of barberries, used in finishing morocco leather (773 *b*, s. s., 6297)..... 20
Violet solid, D. H. or new fast violet (18 s. s., 10,081)..... 35
Violets, crystallized (239 s. s., 9268)..... 50
Violin bow-hair, horsehair sorted, and with wax on the ends (604 s. s., 6872).....Free.
bows, according to materials (s. s., 10,938).
cases, according to materials, which although containing violins were entered separately for duty and not as coverings, dtbl. according to material and not subject to penalty (s. s., 10,223).
chin rests and pads, according to mat.
strings, gut (529 s. s., 10,758)....Free.
gut and wire, known as "G" strings (215 s. s., 6708)..... 45

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* Repairs to American registered vessels or pleasure yachts, in foreign ports, are not dtbl. under this provision (s. s., 3379, 4154).

† Vinegar of less than the standard strength is subject to duty as if of the standard strength (s. s., 2988).

Per ct.

silk and metal (414 *a*, s. s., 4453, 10,339)..... 50
tail-pieces, bridges, and finger-boards, according to material (s. s., 4453).
Violins (230)..... 35
Vises (215 s. s., 3536)..... 45
Visiting cards, gilt edged, as printed matter (423 s. s., 6925)..... 25
Vitriol, blue or Roman, or sulphate of copper (12).....2 cts. per lb.
green, copperas (23). $\frac{3}{10}$ of 1 ct. per lb.
oil of (5)..... $\frac{1}{4}$ of 1 ct. per lb.
white, as sulphate of zinc (76)..... 25
Volatile oils + + (76)..... 25
Volute cell machines (215 s. s., 4122).... 45
Vomic nut (658).....Free.
Vulcanized India rubber, all mfs. + + (461)..... 35

W

Wadding, cotton, as mfs. of cotton + + (355)..... 40
paper, as mfs. of paper + + (425).... 25
Wads, gun-, of all kinds (446)..... 35
Wae Sing wine. (See "Medicated Spirits.")
Wafer material, in sheets, fish food (773 *b*, s. s., 6516)..... 20
Wafers, medicated (75 *a*, s. s., 2506)..... 25
toilet (77)..... 50
unmedicated, for covering pills, etc. (750 s. s., 5979, 6004).....Free.
far use as trade-marks or labels (750 s. s., 5950).....Free.
unmedicated, all (750, s. s., 10,892). Free.
Wagon blocks. (See "Blocks" or "Lumber.")
boxes, iron castings (161). $1\frac{2}{10}$ cts. per lb.
tongues, sawed only (223 s. s., 2570).. 20
Wagons, sleighs, harness, ploughs, and other implements brought by immigrants for own use (483 *b*).....Free.
Waiters or salvers, according to material.
Wale planks, teak (755 s. s., 6202). Free.
Walking sticks, according to material. (See "Canes.")
Wallace's and Bruce's stud books the accepted records for registry of animals for breeding pps. (s. s., 11,110).

Per ct.

Wall-paper rollers, mfs. of metal (215 s. s., 9096)..... 45
Wall papers, printed (422)..... 25
pockets of embossed paper and printed cards (423, 776, s. s., 10,066)..... 25
Walnut lumber, black, is not distinctively known in commerce as cabinet wood, and is dtbl. as ordinary lumber + + (s. s., 2044).
Walnuts, all kinds, not shelled (307 *a*, s. s., 6512).....3 cts. per lb.
shelled (307 *b*).....6 cts. per lb.
unripe in brine (287 s. s., 10,749; but see also s. s., 6290)..... 45
Wardrobes for dolls, as toys (436)..... 35
Warehouse, additional duty due on goods must be paid before they can be withdrawn from (s. s., 6369).
additional duty on goods in bond over one year when Act of Oct. 1, 1890, took effect (s. s., 10,278, 10,354).
and immediate transportation entry, when allowed (s. s., 7482).
articles mfd. in bonded, and exported in good faith, may be reimported and admitted to entry under Sec. 2500 Rev. Statutes (s. s., 8197).
bonded, duties on goods in, on and after Oct. 1, 1890, and withdrawn from. (See provisions as to, 821).
bonds, settlement of balances on final withdrawals (s. s., 9844).
charges for cartage, storage and labor on goods entered by appraisement and sent to (s. s., 8993).
charges for labor and storage of goods sent to, at imprs' request (s. s., 9514).
eggs excluded from (s. s., 11,283).
entries of domestic products exported and returned (s. s., 7477).
entries, when protests and appeals to be filed (s. s., 7982).
exhibition of circus or hippodrome in, not permitted (s. s., 9723).
of goods in regs. for (s. s., 8302).
fees for weighable goods withdrawn from, for exportation (s. s., 5824).
for smelters and refiners of metals, provisions for (795).
free goods not entitled to privilege of (s. s., 9468).

Per ct.

Warehouse, general order, goods in, Oct. 6, 1890, rule (s. s., 10,554).
goods, duty on, under 821 (s. s., 5719, 5721).
goods in, duties unpaid on Feb. 1, 1890, liable to duties under act of Oct. 1, 1890 (s. s., 11,296).
goods in, on Oct. 1, 1890 (s. s., 10,537).
prior to Oct. 1, 1890 (s. s., 10,413, 10,676).
prior to Oct. 6, 1890 (s. s., 10,678).
goods, one protest and appeal sufficient for one invoice of goods separately withdrawn (s. s., 5856).
other than drugs cannot be re-packed in (s. s., 7232).
weight of, proviso to Sec. 50, act of Oct. 1, 1890, applicable only to those paying specific duties (s. s., 10,444).
liability for loss of liquors in (s. s., 7930).
manufacturing, empty bottles, barrels, etc., for use in, not free (s. s., 9753).
matches (safety) cannot be stored in (s. s., 6283).
opening cases of tobacco in, for purpose of stenciling small boxes denied (s. s., 7843).
re-imported goods, when entitled to privileges of (s. s., 5829, 7435).
re-liquidation of entries of goods withdrawn from (s. s., 7376).
removal of duty paid goods (s. s., 10,612).
re-packing of cigarettes in, not allowed (s. s., 9120).
of opium in (s. s., 6753).
of peppermint oil in (s. s., 8615).
responsibility for loss or damage to goods in (s. s., 11,277).
storage charges for "overflow" goods (s. s., 8402).
surplus sea stores of vessel cannot be entered for (s. s., 7697).

Per ct.

Swedish matches in zinc lined boxes may be entered for (s. s., 7439).
tobacco in, prior to Oct. 1, 1890 (s. s., 10,710).
transfer of wine in, from importer to purchaser not allowed (s. s., 10,837).
unclaimed goods not allowed privileges of (s. s., 7676).
vessel as, in certain cases (s. s., 6896).
weighing of goods entered for (s. s., 10,640, 10,856).
weight of tobacco withdrawn from (s. s., 10,455, 10,693).
same, imported since Oct. 1, 1890 (s. s., 10,635).
withdrawals from under sec. 50, act of Oct. 1, 1890 (s. s., 10,615).
withdrawal of exhibition articles, not allowed without payment of duty due on (s. s., 9011).
of free goods from, under act of Oct. 1, 1890 (s. s., 10,282).
of goods from, rule as to permits for (s. s., 7809).
of goods in bond prior to Oct. 6, 1890 (s. s., 10,466).
of tobacco from (s. s., 7389).
of goods subject to penal duty (s. s., 6369).
Warehoused packages can only be removed intact (except for specific pps.) (s. s., 7843).
Warehouses, bonded, ports containing. (See list Pt. IV., p. 89.)
sale of duty paid goods for storage charges (s. s., 10,044).
manufacturing, class 6, free withdrawal of imported bottles and casings for use in (s. s., 9942).
Warehousing bond, amendment of (s. s., 10,609).
Warming pans, metal (215)..... 45
Warps and warp yarn, cotton.*
val. not over 25 cts. per lb. (342*a*).
10 cts. per lb.

* Upon investigation it is found that the weight of cotton thread varies from one to one and a half per cent. according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per cent. for increase in weight caused by

Per ct.

val. over 25 and not over 40 cts. (342 *b*). 18 cts. per lb.
val. over 40 and not over 50 cts. (342 *c*). 23 cts. per lb.
val. over 50 and not over 60 cts. (342 *d*). 28 cts. per lb.
val. over 60 and not over 70 cts. (342 *e*). 33 cts. per lb.
val. over 70 and not over 80 cts (342 *f*). 38 cts. per lb.
val. over 80 cts. and not over $1 (342 *g*). 48 cts. per lb.
val. over $1 (342 *h*)..... 50
Warps or yarns for carpet weaving, beams or large spools for, with metal flanges, dtbl. separately under (215 s. s., 6715)..... 45
spun silk (414 *a* s. s., 6109)..... 50
silk, thrown (410 *a*)..... 30
Wash balls (soap) (79 *b*)...15 cts. per lb.
blue, containing ultramarine (58). 3 cts. per lb.
Washington, D. C., immediate transportation to (s. s., 6618).
Washers, wrought-iron or steel (176). $1\frac{8}{10}$ cts. per lb.
Washes, tooth (77)..... 50
Washing crystals, sal soda (83). $\frac{1}{4}$ of 1 ct. per lb.
mfd. of soda and borax (773 *b*, s. s., 4123)..... 20
Wash lists, printed (423)..... 25
Washtubs, porcelain, plain white (100 *b*, s. s., 7022)..... 55
same, decorated (100 *a*, s. s., 7022).... 60
Waste + + (472 s. s., 6559, 6949, 8780). 10
bagging for manufacture of paper (670). Free.
broken laps not cls. as (s. s., 9422).
carbonated wool (388 s. s., 8452, 9508). 30 cts. per lb.
cotton (549).....Free.
cuttings of tinned sheet-iron not cls. as (s. s., 8780).

Per ct.

fit only for paper stock (670 s. s., 9631).....Free.
flax or mill, paper stock (670 s. s., 4464).....Free.
flocks, cotton (549).....Free.
fur clippings (472 s. s., 6736, 10,540). 10
garnetted thread (388 s. s., 8474). 30 cts. per lb.
wool (388 s. s., 8499, 9508). 30 cts. per lb.
ground mica (472 s. s., 6559)..... 10
hemp, as tow (359 s. s., 9381). $\frac{1}{2}$ of 1 ct. per lb.
India rubber (613 s. s., 6067).....Free.
old shoes (613 s. s., 10,406, 11,421). Free.
iron or steel fit only for re-manufacture (134)..... $\frac{3}{10}$ of 1 ct. per lb.
jute thread fit only for mf. of paper (670 s. s., 1836).....Free.
photographers' silver (472 s. s., 6958). 10
rabbit-skin cuttings dtbl. as (472 s. s., 9886)..... 10
ring, and roving (388 s. s., 7915, 9871, 10,728).....30 cts. per lb.
rope, fit only for paper-making (670). Free.
shoddy and slubbing waste (388). 30 cts. per lb.
silk (705 s. s., 3752).....Free.
starch, so-called (773 *b*, s. s., 6949)..... 20
sweepings, tags, etc., as wool waste (388 s. s., 7860)*.....30 cts. per lb.
thread, wstd. (388 s. s., 8340). 30 cts. per lb.
top (388).....30 cts. per lb.
wool, all wholly or partly of wool (388 s. s., 6884, 8731, 8793). 30 cts. per lb.
Watch and chain forwarded to ex-U. S. minister as memento after his return to the U. S. is dtbl. (s. s., 10,-182).
case metal, copper component of ch. val. (192 s. s., 8431).....1 ct. per lb.

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absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice (s. s., 2590).

* Although s. s., 7860 classifies the article described in it under the specific provision for "wool-waste," and the provision in the present law for "all other wastes composed wholly or in part of wool" is comprehensive enough to cover these "sweepings and tags," it is not probable that Congress intended to embrace articles so nearly worthless in it. The general provision for "waste not specially provided for (472) seems to me that which most nearly provides for it.

Per ct.

Watch cases and movements, separately packed or otherwise (211).....25
cases and watch-movements and parts of, protection of trade-marks and names of domestic manufacturers against simulation (778).
chains, human hair, no part metal (461)..... 35
all + + if jewelry (452 s. s., 496, 8830, 10,889)..... 50
iron (215 s. s., 8327)..... 45
chains, plated swivels, hooks and bars for (215 s. s., 9063)..... 45
short pieces of brass curb-chain for mf. of, but without hooks, bars or swivels (215 s. s., 9060)..... 45
steel, as jewelry (452 s. s., 8830, 10,-889)..... 50
charms, miniature opera-glasses (452 s.s., 9665, but see contra 3174, 7900). 50
crystals (211)..... 25
dials (211 s. s., 2807)..... 25
enamel (122 *d*, s. s., 6176)..... 45
glasses (211)..... 25
guards, of human hair (461)..... 35
silk (414 *a*)..... 50
jewels set and other parts of watches (211 s. s., 5943)..... 25
not set (557 s. s., 11,043.....Free.
partly mfd. (211 s. s., 5893, 5943).. 25
keys (215 s. s., 10,010, 11,184)..... 45
keys, adjustable (215 s. s., 8425, 10,-010, 11,184)..... 45
if jewelry (452)..... 50
materials, not distinctively parts of watches, are not so classified under 211.
brass pins fit only for (215 s. s., 9122)..... 45
short brass wires for mf. of rivets for watch cases (215 s. s., 8862)... 45
white enamel 122 *d*, s. s., 10,788, 10,915)..... 45
stands, wood covered with silk plush, with wire hooks for holding watches (414 *a*, s. s., 6636)..... 50
Watches* and parts of watches, and watch cases, movements and glasses, whether separately packed or otherwise (211)..... 25
attached to canes, umbrellas or whips (215 s. s., 9061)..... 45
same impt. separately from the canes, etc., dtbl. as watches (211 s. s., 9246)..... 25
clock faces not classed as parts of watches (s. s., 11,414)
clocks not dtbl. as, under 211 (s. s., 10,517).
coaching (211 s. s., 11,088)..... 25
jewels to be used in the mf. of (557). Free.
time-locks not dtbl. as parts of (215 s. s., 9978)..... 45
toy (436 s. s., 9925)..... 35
Watchmaker's loupes, as lenses of glass + + (122 *c*, s. s., 11,374)..... 45
Watchmen's watches or clocks or time-detectors (211. 774 s. s., 6851)..... 25
Water, ammonia (76)..... 25
Apollinaris (650 s. s., 7638).....Free.
closet for yachts, metal ch. val. (215 s. s., 10,091)..... 45
color paintings (465)..... 15
colors, artists + + (61 *b*, s. s., 3447, 7755)..... 30
for children, not toys (61 *b*, s. s., 7755)..... 30
japanned tin boxes containing (215 s. s., 7457)..... 45
distilled (76)..... 25
flues, wrought-iron or steel (157). 2½ cts. per lb.
fowls, geese, domestic, as poultry under 315 (s. s., 10,516).
wild duck (505 s. s., 10,917)...Free.
Hunyadi Janos (650 s. s., 7023)..Free.
jasmine, as medicinal preparation (75*a*, s. s., 9451)..... 25
lavender (8 s. s., 7369).$2 per gal. and 50
of cedar, a medicated wine (74 s. s., 8201).....50 cts. per lb.
orange and orange flower (75 *a*, s. s., 5945, 10,411)..... 25
proof cloaks of silk and rubber (413 *b*, s. s., 8874).....8 cts. per oz. and 60

* Watches of foreign mf. sent to Europe for repairs are subject to duty on reimportation (s. s., 2631).

Watch-pins, classified as "parts of watches," under 494, act of 1883 (s. s., 2720).

Per ct.

of wool and rubber (397 s. s., 7184, 10,389).....49½ cts. per lb. and 60
proof cloth + + value not more than 25 cts. per sq. yd. (369 *a*)..... 40
same, value more than 25 cts. per sq. yd. (369 *b*).
15 cts. per sq. yd. and 30
proof paper, a fine white paper made impervious to water (420 *a*, s. s., 7112)..... 35
rose (75 *a*, s. s., 5945)..... 25
soda. (See "Ginger ale.")
tubes, wrought-iron or steel (157).
2½ cts. per lb.
Waters, effervescent, same as on "Ginger ale," which see.
mineral, all not artificial (650)...Free.
all imitations of natural mineral waters, and all artificial mineral waters + + in plain green or colored glass bottles containing not over 1 pint (341 *a*).
16 cts. per doz. bottles.
over 1 pt. and not over 1 qt. (341 *b*).
25 cts. per doz. bottles.
no separate duty on bottles (341 *c*).
but all + + natural or artificial, if imported otherwise than in such bottles, or if imported in such bottles containing more than 1 quart (341 *d*).....20 cts. per gal.
and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged if impt. empty or separately (341 *e*).
natural mineral, certificate from owner of spring (s. s. 7128).
same, importation of (341 s. s., 7191, 7417, 10,772).
toilet, alcoholic (8 *a*)...$2 per gal. and 50
Wax angels (459 *a*, s. s., 10,918)..... 25
bay, or "heel ball" (459 s. s., 7426).. 25
beads, so-called (108 s. s., 11,209, 11,361, 11,382)..... 60
bees- (502).....Free.
Brazilian, vegetable (751 s. s., 2225).
Free.
busts with real hair, hair ch. val. (461 s. s., 6659)..... 35
candles and tapers (459 *a*)..... 25
Chinese, vegetable (751 s. s., 2225).
Free.
figures, dressed, dtbl. as entireties as mfs. in part of W. + + under 392 (s. s., 7566).
figures for exhibition not free (s. s., 4811, 6945).
not statuary (s. s., 9009).
figures or models of the human body of which the chest, etc., may be removed to demonstrate the anatomical construction of the body (459 *a*, s. s., 9009)..... 25
fish (773 *b*, s. s., 6255)..... 20
flowers if for millinery uses (443 *b*)..... 50
for other uses (443 *b*)..... 50
fossil, or "Cerestin" (mineral) (751 s. s., 6258).....Free.
Japanese, vegetable (751 s. s., 2225).
Free.
manufactures of + + (459 *a*)..... 25
matches, cotton, wax and paper, according to material of ch. v. (s. s., 595).
mineral (751, s. s., 6258).....Free.
miniature stands of artfl. fls. as toys (436 s. s., 3436)..... 35
sealing (773 *b*)..... 20
shoemakers' (459 *a*)..... 25
statue, dutiable as a mf. of wax, and not as statuary (459 *a*, s. s., 11,175). 25
tapers (459 *a*, s. s., 7083)..... 25
vegetable (751).....Free.
Weardale carpets or crumb cloth (405 s. s., 7474).....14 cts. per sq. yd. and 40
Wearing apparel, articles dtbl. as (s. s., 11,187, 11,198, 11,233).
and other personal effects of persons arriving in the U. S. (See "Effects.")
articles of, of every description, of cotton or other other vegetable fiber, or of which either is the component material of ch. val. + + (349 *a*)..... 50
same, if part rubber, all except gloves and elastic articles specially provided for, pay (349 *b*).
50 cts. per lb. and 50
boys' suits, wool, etc., dtbl. under 396 (s. s., 10,351).....49½ cts. per lb. and 60

W

Per ct.

Wearing apparel, brought from abroad by persons arriving in U. S., when free (s. s., 6317, 6451).

Chinese gowns, brought by arriving owner for use only on festival occasions, dtbl. (s. s., 11,075).

shoes, with heavy soles composed partly of hair, dtbl. under 396 (s. s., 7622, 11,338).

cotton and silk shoes dtbl. as (s. s., 10,735).

cotton and wool gloves dtbl. as under 396 (s. s., 6428).

cotton tennis shirts dtbl. under 352–3 (s. s., 11,401).

cravats, silk, dtbl. as under 413 *a* (s. s., 11,233)..... 60

dress shields, cotton and rubber dtbl. as under 349 *b* (s. s., 11,198).

50 cts. per lb. and 50

flax bibs dtbl. as (372 s. s., 11,085).... 55

free entry denied when owner had arrived 16 years before (s. s., 10,458).

free entry under 752 does not include wedding trousseau, or silverware nor chintz, value of £6 (s. s., 6451).

gloves, all except leather, dtbl. as (s. s., 11,187).

handkerchiefs of flax, neither hemstitched nor emb. (349 *a*, s. s., 10,944)..... 50

hemstitched cotton cloth not cls. as, but as C. cloth (s. s., 10,957).

hemstitched or embroidered handkerchiefs dtbl. under 373 *a* (s. s., 10,944) 60

if in actual use of owner coming from abroad (752 s. s., 9785, 10,371, 10,559).....Free.

in baggage of traveller, treatment of in case of owners' absence (s. s., 7255).

linen, wholly or in part of + + (372 *c*). 55

linen shirt bosoms (372 *b*, s. s., 11,324)..... 55

of persons arriving in the U. S., what exempt from duty under 752 (s. s., 6317, 6451).

same, when not exempt from duty (s. s., 7827, 10,691).

outside garments for women and childrens' apparel, wholly or in part of wool, wstd., or hair (397).

49½ cts. per lb. and 60

robes, so-called, or dress patterns not cls. as (s. s., 10,781).

Scotch caps dtbl. as under 396 (s. s., 10,961).....49½ cts. per lb. and 60

silk, or S. ch. val., including knit goods + + (413 *a*)..... 60

same, if composed in part of India rubber and + + (413 *b*).

8 cts. per oz. and 60

silk hats, hoods, and muffs dtbl. as (413 *a*, s. s., 10,787)..... 60

De Joinville scarfs, dtbl. as (413 *a*, s. s., 11,022)..... 60

silk-trimmed hats, S. ch. v., dtbl. as (413 *a*, s. s., 10,945)..... 60

tweed caps (396 s. s., 7214).

49½ cts. per lb. and 60

wool, wstd., or animal hair, and whether wholly or partly made up or mfd. + + (396).

49½ cts. per lb. and 60

worsted bath wraps and slippers, emb. (398 s. s., 8126)...60 cts. per lb. and 60

Weaving machines, hand, brought by immigrant weaver (686 s.s., 8191).Free.

Webbing, brace and girth, wstd. (398 s. s., 8255).....60 cts. per lb. and 60

cotton, elastic or non-elastic (354 *b*, s. s., 5940, 9876)..... 40

elastic gaiter, W. (398 s. s., 8102).

60 cts. per lb. and 60

silk and cotton brace, S. ch. v. (412 s. s., 5940, 6587)..... 50

silk, elastic or non-elastic (412 s. s., 10,674)..... 50

wool, wstd., or animal hair a component material, elastic or non-elastic (398 s. s.,10,468).60 cts. per lb. and 60

Webs, boot, of linen + + (371 *a*)..... 50

flax, when made of yarn of a number not higher than No. 20 (367 *a*).

15 cts. per lb. and 35

if made of yarn finer than No. 20 (367 *b*).....20 cts. per lb. and 45

Wedding presents, not used abroad, free entry refused (s. s., 10,443).

Wedges, iron or steel (156 s. s., 6392).

2¼ cts. per lb.

Per ct.

Wedgwood ware, earthenware, which see.
Weeds, drug. (See "Drugs.")
sea- (653).....Free.
manufactures of + + (460) 30
Weichsel sticks of lengths fit for umbrella handles (756 *e*, s. s., 4345).....Free.
sticks 5 to 18 inches long (220 *b*, s. s., 4263)..... 20
Weighable goods withdrawn from warehouse for exportation, fees for weighing (s. s., 5824, 10,246, 10,385).
Weighers' fees (s. s., 9758, 10,246).
and gaugers' fees (s. s., 10,503).
fees on bags exported for drawback, filled with grain (s. s., 10,586).
Weighing and gauging charges not abolished by 848 *a* (s. s., 5385, 10,246, 10,385).
coal, fees for (s. s., 10,812).
fees, none on potatoes (s. s., 3165).
fees, on goods exported from constructive warehouse (s. s., 5013).
fees, coal bonded for consumption on vessel, not subject to (s. s., 5860).
fees, under Sec. 3024, Rev. Statutes to be collected at port of exp. (s. s., 9887).
no charge for, where no expense incurred (s. s., 6726).
of cigars and gauging of wines and liquors sent to general order store (s. s., 9652).
of goods entered for warehouse (s. s., 10,856).
of goods entered for warehouse under Sec. 50, Act of Oct. 1, 1890 (s. s., 10,640).
Weight, actual controls regardless of invoice statements (s. s., 8159, 8373).
allowance for, on importations (s. s., 8440).
deficiency in, allowance for (s. s., 10,177).
dutiable on tobacco withdrawals from warehouse (s. s., 10,955).
goods paying specific duties are the only ones to which the proviso to section 50 of the Act of Oct. 1, 1890 applies (s. s., 10,444).
increase of by sea water (s. s., 10,230).

Per ct.

invoice, of ostrich feathers, rules for (s. s., 3455).
invoice when returned as correct by customs officers is conclusive unless goods are re-weighed while in the custody of Government (s. s., 8827).
merchandise, bought and sold by ton or pound, how basis of duty ascertained (s. s., 8591).
of castile soap, deficiencies must be accounted for (s. s., 8380, 8440, 9305, 10,661).
of coal, returns of (s. s., 6225).
of goods paying ad valorem duty (s. s., 8159).
of goods under Sec. 50, Act of Oct. 1, 1890 (s. s., 11,120).
of imported cigars (s. s., 8888).
of merchandise, for estimation of duties (s. s., 9305, 9773).
of onions, bushel (s. s., 11,221).
of outside cases, of condensed milk, not included in (s. s., 11,344).
of potatoes (s. s., 5917).
of rape-seed oil (s. s., 9323).
of steel blooms (s. s., 8195).
of steel railway bars (s. s., 8373).
of sulphate of ammonia, no allowance for increased weight by absorption of moisture (s. s., 11,105).
of tobacco (s. s., 11,126).
imported since Oct. 1, 1890, and withdrawn from warehouse (s. s., 10,635).
in warehouse prior to Oct. 1, 1890 (s. s., 10,710).
on withdrawal, under Act of Oct. 1, 1890 (s. s., 10,290, 10,693, 11,005).
withdrawn from warehouse (s. s., 10,455).
warehouse goods under Sec. 50, Oct. 1, 1890 (s. s., 10,507).
when U. S. weighers return conclusive (s. s., 10,882).
window-glass (s. s., 11,089, 11,099).
wire rods, should all be weighed (s. s., 8204).
wood pulp, increase in, on account of being wet (s. s., 6861, 9055, 11,349).
wool (s. s., 11,226).

Per ct.

Weight, worsted goods, allowance for boards (s. s., 9346).
Weights and balances, according to mat. and balances, fine (215 s. s., 6236)..... 45
and measures, rule as to specification of, in invoices (s. s., 7348).
crystal, specially imported for educational institution (677 s. s., 7498). Free.
invoice must be made out in weights and measures of countries of exportation (s. s., 7348, 7531).
Weiss beer, condensed (773 *b*, s. s., 8876) 20
Weld, crude, for dyes (492).....Free.
Wet blue (61 *a*)..... 25
Whalebone, all of American fisheries (661).....Free.
all mfs. of, or of which it is ch. val. + + (460)..... 30
dumb jockeys, according to material of ch. val. (s. s., 11,191).
strips mfd. (460 s. s., 9373)..... 30
unmanufactured (753).....Free.
Whalebones, finished (460 s. s., 9434)... 30
Whale oil (46).....8 cts. per gal.
Wharf, retention of sugar and molasses on (s. s., 6105).
Wharton's ervalenta (773 *b*, s. s., 3039).. 20
Wharves, timber for (216 s. s., 5380, 6089)..... 10
Wheat (264).....25 cts. per bush.
cannot be entered as seeds (s. s., 2227, 6156).
flour (265)..... 25
sheaves of, for decorative pps. (773 *b*, s. s., 9247)..... 20
starch (323 s. s., 7511)... 2 cts. per lb.
Wheel-hubs, rough-hewn or sawed only (223)..... 20
wholly or ptly. mfd. (230)..... 35
Wheels and parts thereof, iron or steel (185 *a*).....2½ cts. per lb.
for bicycles and tricycles (215 s. s., 10,687)..... 45
steel-tired, for railway pps. (185 *a*). 2½ cts. per lb.
imported with iron or steel axles fitted in them, dtbl. together (185 *c*) at 2½ cts. per lb.

Per ct.

Whetstones or scythe-stones (608 s. s., 8786).....Free.
emery (773 *b*, s. s., 2079)..... 20
Whipgut, mfs. of or of which it is ch. val. + + (459 *a*)..... 25
unmfd. and cords and strings of (529). Free.
Whip sticks, bamboo and reed, mfd. but not completed (229, 774* s. s., 7070)..... 10
Whips, of partly tanned skins (s. s., 6257).
of leather, with metal whistle (215 s. s., 9840)..... 45
raw hide and leather (461)..... 35
with watches in handle (215 s. s., 9061)..... 45
wood and flax (371 *a*)..... 50
wood and leather (461)..... 35
Whiskey (329).....$2.50 per pf. gal.
apple, etc., cannot be transferred to mfg. w. h. (s. s., 6937).
certificate for exportation of (s. s., 11,286).
domestic, drawback on, re-exported (s. s., 10,198).
re-imported under 793, no allowance for loss of proof (s. s., 7532).
withdrawn from warehouse, dtbl. gauge of (s. s., 10,747).
Whistles, dog or call, dtbl. according to material.
for children, as toys (436)..... 35
Whistling dolls, of rubber (436 s. s., 4832) 35
Whist-markers, brass, paper, etc. (215 s. s., 5947)..... 45
White chalk (16 *b*)..... 20
earthenware, porous cells (101 *b*, s. s., 10,396)..... 55
enamel (122 *d*, s. s., 5896, 11,000) 45
enameled, and lime (61 *a*)..... 25
lead, dry or ground in oil (67). 3 cts. per lb.
drawback on (s. s., 10,692).
in tubes (61 *a*, s. s., 10,869)..... 25
no allowance for water in weight of (s. s., 10,069).
metal, or so-called "white brass" (188, s. s., 9278)..... 25

* See "Reeds" and note to.

Per ct.

metal in leaf (190 s. s., 8479).
8 cts. per pkg. of 100 leaves.
paint containing lead (67). 3 cts. per lb.
paint containing zinc but not containing lead, dry (60 *a*). 1¼ cts. per lb.
same, ground in oil (60 *b*).
1¾ cts. per lb.
Paris, dry (59 *a*).....½ of 1 ct. per lb.
ground in oil (59 *b*).....1 ct. per lb.
Parsons' white metal, not that of commerce but a mf. of tin, zinc and other metal (215 s. s., 9278)..... 45
stone, crude mineral (651).....Free.
vitriol, or sulphate of zinc (76)..... 25
Whiting, dry (59 *a*).....½ of 1 ct. per lb.
ground in oil (59 *b*).....1 ct. per lb.
Wicker baskets (459 *c*)..... 40
Wicking, candle (355 s. s., 10,668)..... 40
Wicks and wicking cotton (355)..... 40
Wig points, or so-called "wire nails" (215 s. s., 8824)..... 45
Wigs, human hair (461 s. s., 1366, 1539). 35
springs for (215)..... 45
Willow bodies for doll coaches (436 s. s., 9234)..... 35
braids, flats and laces for hats, bonnets and hoods (518).....Free.
chairs (459 *c*, s. s., 9536)..... 40
hats, bonnets and hoods (459 *c*)..... 40
manufactures of + + (459 *c*, s. s., 9234)..... 40
prepared for basket makers' use(459 *b*). 30
split for coopers' use (459 *c*)..... 40
sticks, peeled, etc., for dyers' use (459 *c*, s. s., 6370)..... 40
Wilmington, Cal., an immediate transportation port (s. s., 9997).
Window curtains, according to material (s. s., 5868).
frames and casements, metal (215 s. s., 6681, 8852)..... 45
glass. (See "Glass.")
damage to (s. s., 11,267).
glass, weight of (s. s., 11,099).
Windows, stained or painted glass (122 *a*, s. s., 9428, 10,374, 10,377, 10,903)... 45
Wine, all imitations of, at highest rates of genuine and in no case less (333 *c*) than.....$1.50 per gal.
all provisions of law relating to the reimportation of any goods of domestic growth or manufacture which were originally liable to an internal revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported as an original importation (818).
and wine spirits, domestic, internal revenue provisions as to. (See 813 to 820).

Per ct.

Wine, barberry (773 *b*, s. s., 6297)..... 20
casks, other than ordinary, are dtbl. (s. s., 3431).
refilling and stamping (s. s., 4281).
champagne, and all other sparkling in bottles, of not over ½ pt. each (335 *c*, s. s., 9938).....$2 per doz.
same, in bottles of over ½ pint and not over 1 pint each (335 *b*).
$4 per doz.
same, in bottles of over 1 pint and not over 1 quart each (335 *a*).
$8 per doz.
same, in bottles of over 1 quart each (335 *d*).
$8 per doz. and $2.50 per gal. on excess.
still, including ginger-wine, ginger-cordial and vermuth, in casks (336 *a*, s. s., 3431). 50 cts. per gal.
same, in bottles or jugs, per case of 1 doz. bottles or jugs, each containing over 1 pint, and not over 1 quart, or of 24 bottles or jugs, each containing *not over* 1 pint (336 *b*).....$1.60 per case.
any excess over these quantities in such bottles or jugs, subject to a duty of *five cents* for each pint or fraction thereof so in excess (336 *c*, *see rules for estimating excess*, s. s., 4060, 7382).
but there is no separate or additional duty on bottles containing still wines (336 *d*).
all wines, ginger-cordial or vermuths, containing over 24 per ct. of alcohol to be forfeited (336 *e*).
no allowance, constructive or other, for breakage, leakage or damage

Per ct.

on wines, liquors, cordials, or dist. spirits (336 *f*, s. s., 7271, 10,399).

Wine, champagne, "spumante," or foaming, same as sparkling (s. s., 2367).

vermuth, duty as on still wines (336).

all wines, brandy, or other spirituous liquors in bottles or jugs, must be packed in packages containing not less than 1 doz. bottles or jugs in each package (336 *g*).

all such bottles or jugs, excepting those containing still wines, must pay an *additional duty* of (336 *h*) 3 cts. each.

Chinese. (See "Chinese wine.")

clarifying powder for (76 s. s., 8855).. 25

colchicum (74 s. s., 6006, 8329). 50 cts. per lb.

coloring, other than fruit juice and not alcoholic (22 s. s., 7403)..... 50

damaged by partial burning of importing vessel at sea, not wrecked goods under Sec. 2928 R. S., nor entitled to allowance for damage (s. s., 7326).

duty only on actual quantity imported (s. s., 5974, 8134).

ginger, as still wine (336).

glass carboys or demijohns containing, dtbl. under (103–4, 8452 *f*, s. s., 7264).

how shortage, for breakage, etc., to be treated (s. s., 8134).

in bottles, excess of, how assessed (s. s., 7382).

in "magnums." (See s. s., 8900).

in smaller casks than 14 gals. not subject to forfeiture under 330 *c* (s. s., 6501).

lees, crystalized or lees crystal (91 s. s., 2489).....4 cts. per lb.

measurement of proof gallons (s. s., 11,214).

medicated + + (74 s. s., 6500). 50 cts. per lb.

containing over 50 per ct. of alcohol, dtbl. as dist. spts. under 331 (s. s., 5357).....$2.50 per pf. gal.

medicinal (74 s. s., 6100). 50 cts. per lb.

"Nebiolo" and "Barolo," bottled and corked same as still wines, dtbl. as such under 335 (s. s., 8694).

patent prune, etc. (339 s. s., 9199, 9350, and see "Liquors.")

Sam Shu (74 s. s., 9083)..50 cts. per lb.

sparkling, evidence of (s. s., 9938).

Vino Nebiolo dtbl. as under 335 (s. s., 11,211).

still, in bottles, imported as samples, in bottles of under 1 pt. capacity (336 *b*, s. s., 8241). $1.60 for 24 bottles.

tampered with, during voyage, for decision as to allowance. (See s. s., 6116).

tonic, "Vin Mariani" (74 s. s., 7033). 50 cts. per lb.

transfer of, in warehouse, from importer to purchaser not allowed (s. s., 10,837).

unfermented as still wine under 336 (s. s., 7868).

yeast, so-called, oil of cognac in, dtbl. under 76 (s. s., 10,211)..... 25

Wings of gold, silver, or other metal (215 s. s., 9149, 9547)..... 45

Wire and porcelain card baskets (100 *a*, s. s., 7154)..... 60

and rubber catheters (215 s. s., 7349). 45

annealed iron, as other wire of iron.

barbed, wooden frames for handling (230 s. s., 6825)..... 35

binding, for saddlery, rolled and flattened, or other, according to mat.

brass bushing (215 s. s., 7129)..... 45

brass, copper, gold or silver (215 s. s., 10,671)..... 45

brass, very finely drawn for mf. of bullion or cannetile (215 s. s., 5642)..... 45

cable, telegraph, copper ch. v. (215 s. s., 3008, 3573)..... 45

steel ch. v. as steel wire rope, which see below (s. s., 6376).

card, for mf. of card clothing (148 *m*).. 35

cloth and nettings of iron or steel wire made in meshes of any form, pay *in addition* to the duty imposed on the wire (plain or galvanized) used in their mf. (148 *h*).....2 cts. per lb.

copper, insulated, or other (215 s. s., 5899)..... 45

Per ct.

copper, imported to be brazed, redrawn and returned to Canada, not free under 785, but may after re-mf. be expt. with drawback (s. s., 8772).

coppered iron or steel (148 *i*, s. s., 7590), ½ *ct. per lb. in addition* to the duty on the iron or steel wire of which it is made.

corset, flat steel strips (148 *e*, s. s., 9409). 5 cts. per lb.

covered with cotton, silk, etc. (148 *e*), only applied to articles which retain the form and character of wire (s. s., 1451, 8015).

cut into lengths to make stretchers for umbrellas, etc. (215 s. s., 7877)..... 45

drawback on (s. s., 11,309).

drawing plates, which are incomplete, as steel forgings under 139 (s. s., 9028).

flat strips made of iron wire, dtbl. as wire (s. s., 10,723).

hat wire (148 *e*, s. s., 9807, 9874). 5 cts. per lb.

Iron or steel, valued at or not over 4 cts. per lb. (except card-wire for mf. of card-clothing), pays duty per lb. as follows:

Smaller than	Not smaller than	Plain, including coated fence-wire.	Galvanized or coated with metal, except fence-wire & flat(iron or st.) with longitudinal ribs for mf. of fencing	Covered steel or iron wire and wires or strip-steel, known as crinoline, corset- and hat-wire, 5 cts. per lb.
.....	No. 10 w.g.	1¼ cts.	1¾ cts.	
No. 10 w.g.	" 16 "	1¾ "	2¼ "	
" 16 "	" 26 "	2¼ "	2¾ "	
" 26 "	.....	3 "	3½ "	

card-wire for the mf. of card clothing (148 *m*)..... 35

all iron or steel wire + + valued at over 4 cts. per lb. must pay *not less* (148 *l*) than..... 45

all flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, tempered or untempered, of all widths, and not over $\frac{25}{1000}$ of an inch thick (ready for use or otherwise) (148 *f*)..... 50

no mf. or article made of iron or steel wire, or of which iron or steel wire is the comp. mat. of ch. val., shall pay a less rate of duty than the wire of which it is wholly or in part made (148 *g*).

iron or steel, coppered, dtbl. under 148 *i* (s. s., 7590).

lead (201).....2½ cts. per lb.

mattresses not furniture (215 s. s., 9052)..... 45
but not less than rate of wire of which made (148 *g*).

muzzles for bottles (215 s. s., 9488).... 45

nails. (See "Nails.")

nails, commercially known as "wig points" (215 s. s., 8824)..... 45

nettings for bottles, dtbl. under 148 *h* (s. s., 8633).

no allowance for damage by rust, etc. (149).

of tempered steel, as steel wire (s. s., 5578).

pendulum (148 *f*, s. s., 11,426)..... 50

plates, tools for drawing wire (215 s. s., 6413)..... 45

platinum (681).....Free.

ribbon, not wire (215 s. s., 8015)..... 45

rods, rivet, screw, fence and other iron or steel wire rods, and nail rods, whether round, oval, square, or in any other shape, in coils or otherwise, not smaller than No. 6 w. g. and valued at not over 3½ cts. per lb. (147 *a*, s. s., 11,397). $\frac{6}{10}$ of 1 ct. per lb.

all iron or steel rods, whether rolled or drawn through dies, smaller than No. 6 w. g. classed and dutiable as wire (147 *c*).

iron or steel, flat, with longitudinal ribs for the mf. of fencing, valued at not over 3 cts. per lb. (147 *b*). $\frac{6}{10}$ of 1 ct. per lb.

all to be weighed (s. s., 8204).

rods of Bessemer steel, duty on inland transportation charges (s. s., 6158).

rods of Stubb's steel. (See "Stubb's steel," etc.)

rope or *strand*, pays *in addition* to the rates imposed on the wire of which they are made (plain or galvanized) as follows, to wit: (s. s. 10,760, 11,380).

Per ct.

Wire rope, iron (148 *j*).....1 ct. per lb.
steel (148 *k*).....2 cts. per lb.
short lengths of brass, not dtbl. as watch material (s. s., 8862).
square, of iron or steel, to make stretchers for umbrellas, etc., cut into pieces not exceeding the length therefor (215 s. s., 7877)..... 45
steel. (See table above and s. s., 6142, 7058, 10,564).
bored for hypodermic syringes (215 s. s., 8685)..... 45
paragon (215 s. s., 7877)..... 45
telegraph cable, copper (215 s. s., 1677) 45
copper wire and gutta percha, the the latter ch. v. (461 s. s., 11,398). 35
tinned, dtbl. under 148 *i* (s. s., 9874), ½ ct. per lb. in addition to the duty on the plain wire.
drawback on (s. s., 11,290).
tinsel, lahn or lame (737)..... .....Free.
Withdrawal of free goods from warehouse under act of Oct. 1, 1890 (s. s., 10,282).
of goods from warehouse under sec. 50, act of Oct. 1, 1890 (s. s., 10,615).
of goods in bond one year prior to Oct. 1, 1890 (s. s., 10,466).
sugar, after April 1, 1891 (s. s., 10,578).
Withdrawals for transportation cannot be made at ports of delivery (s. s., 8289).
from bonded warehouses (s. s., 7809).
Witherite (500).....Free.
Woad, weld or pastel, crude dye (492). Free.
Wolframite ore, or tungsten (202 s. s., 6976)..... 20
Women's and children's dress goods, Supreme Court ruling under act of 1883 (s. s., 11,013).
clothing, etc. (See "Woolens" or "Dress goods.")
Wood, accordeons, wood ch. v. (230 s. s., 10,921, 11,030)..... 35
all mfs. of + + (230 s. s., 5242, 6435, 7723, 8278)..... 35

Per ct.

artificial (230 s. s., 7431)..... 35
ashes and lye of (495).....Free.
baluster blocks, rough sawed (223 s. s., 8111)..... 20
bamboo cabinets (230 s. s., 7415)..... 35
bamboo screens, frame ch. v. (230 s. s., 11,375)..... 35
barrel staves (227 s. s., 7495)..... 10
bath chair, wood ch. v. (230 s. s., 11,387)..... 35
beads of (230 s. s., 8161)..... 35
beams wound with thread, wood and metal (215 s. s., 6715)..... 45
bins, of metal, house furnishing articles (215 s. s., 8162)..... 45
blocks, engraved (180 s. s., 10,061)... 25
bobbins (230 s. s., 5886)..... 35
briar-wood and briar-root, and similar wood unmfd. or not further mfd. than cut into blocks suitable for the articles into which they are intended to be converted (756 *c*).....Free.
buggies, wood ch. v. (230 s. s., 11,417). 35
cabinet, sawed (220 s. s., 6421) 15
carvings, imitations of, moulded of a pulp of wood, sawdust and glue (230 s. s., 7431)..... 35
casks and barrels, empty + + (228)... 30
cedar boards for making cigar boxes (not cabinet wood) classified as common lumber (s. s., 90,562).
logs and posts, round and unmfd. (754 s. s., 841, 1412).....Free.
paving posts, railroad ties and telephone and telegraph poles (219). 20
chair cane, or reeds wrought or mfd. from rattans or reeds, and whether round, square, or in any other shape (229)..... 10
chessmen (435 s. s., 7784)..... 50
clapboards, rough or planed and jointed, pine or spruce, per 1000 pieces of 4 ft. long or 4000 lineal ft. (s. s., 1265*, 6318), viz.:
pine (221).....$1.00
spruce (222)..... .....$1.50
all other, rough-hewn or sawed only (220 *b*)..... 20

* "One thousand pieces, of four feet each in length, or four thousand lineal feet, constitute the 'thousand' mentioned in the statutes.

	Per ct.
cloak clasps, metal and (215 s. s., 7691).	45
clocks, wood ch. v. (230 s. s., 11,334).	35
compositions of wood, sawdust and glue, mfs. of (230 s. s., 7831).....	35
cork floats, not mfs. of (773 *b*, s. s., 10,-927).....	20
cribs of logs and planks fastened with iron bolts and to be sunk for building piers (230 s. s., 5242).....	35
dyers' sticks, unmfd. (220 *b*, s. s., 11,-219).....	20
elm hoop-strips, unmfd. (220 *b*, s. s., 5655).....	20
fans, silk and wood S. ch. v. (414 *a*, s. s., 10,739).....	50
firewood (755 s. s., 8171).....Free.	
flour, for decorating and other uses, as mfs. of wood (230 s. s., 8278).....	35
flutes, flutinas, etc., wood ch. v. (230 s. s., 11,056, 11,353).....	35
for heading staves (223 s. s., 3863).....	20
frames for handling barbed wire (230 s., s., 6825).....	35
graphoscopes, wood ch. v. (230 s. s., 11,234).....	35
glass ch. v. (108 s. s., 10,331).....	60
gun-blocks, rough-hewn or sawed only (223).....	20
planed (230 s. s., 6936, 10.071).....	35
handle-bolts, mfd. or not (755 s. s., 1540).....Free.	
heading-bolts (755).....Free.	
headings of barrels, casks, etc., as mfs. of wood + + (230 T. R., p. 592).	35
unmfd. except being sawed or split into sizes convenient for mf. as wood unmfd. (220 *b*, s. s., 1633)...	20
hogsheads, as casks (228).....	30
hoop-bolts, so-called, of sawed elm boards, dtbl. as sawed lumber under 218 (s. s., 8355).	
hoop timber, rough (223 s. s., 3035)...	20
hoops (230 T. R., p. 592).....	35
hop poles of, unmfd. (755).....Free.	
hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks and sticks, rough-hewn or sawed only (223).....	20
same, manufactured (230).....	35
joints, India malacca. (See "Sticks" below.)	
kindling, as firewood (755 s. s., 8171).	Free.
lake (61 *a*).....	25
lasts, finished or rough (230).....	35
laths, per 1000 pieces (224).....15 cts.	
lignaloe, cr. drug (560 s. s., 8569).	Free.
lithographic rollers, wood ch. v. (230 s. s., 6136).....	35
logs and round unmfd. timber + + (754 s. s., 1412) .....Free.	
rafts of (754 s. s., 841).....Free.	
lumber, sawed boards, planks, deals, and other, of hemlock, white-wood, sycamore, white pine, and basswood, sawed only (218 *a*).	
$1 per 1000 ft., bd. measure.*	
sawed + + (218 *b*).	
$2 per per 1000 ft., bd. measure.*	

* "The term 'board measure,' as applied to lumber, is synonymous with 'inch measure;' and as the law prescribes certain rates of duty on sawed lumber by the thousand feet, *board measure,* all such lumber, whether under or over one inch in thickness, should be reduced to inch measure for the purpose of such assessment of duty" (s. s., 1770).

The Department has directed the use of the following table in measuring lumber (s. s., 5379, 5402):

If $\frac{1}{2}$ inch and less than $\frac{5}{8}$ inch, as $\frac{1}{2}$ inch.
If $\frac{5}{8}$ inch and less than $\frac{3}{4}$ inch, as $\frac{5}{8}$ inch.
If $\frac{3}{4}$ inch and less than $\frac{7}{8}$ inch, as $\frac{3}{4}$ inch.
If $\frac{7}{8}$ inch and less than $1\frac{1}{4}$ inch as 1 inch.
If $1\frac{1}{4}$ inch and less than $1\frac{1}{2}$ inch, as $1\frac{1}{4}$ inch.
If $1\frac{1}{2}$ inch or over, in the same manner, by $\frac{1}{4}$ inch variations.

In estimating board measure under "Schedule D," no deduction is to be made on account of planing, tongueing and grooving. *Provided,* That in case any foreign country shall impose an export duty upon pine, spruce, elm, *or other logs,* or upon stave-bolts, shingle-wood, or heading-blocks exported to the U. S. from such country, then the duty upon such lumber, when imported from such country, shall remain the same as fixed by law in force prior to the passage of this act.

Per ct.

Wood, lumber, sawed boards, planks, deals, and all forms of sawed cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and of all other cabinet woods not further mfd. than sawed (220 *a*)..... 15
of any sort, planed or finished, pays per thousand ft. board measure in addition to the above rates as follows, viz. : *
for each side planed or finished (218 *c*).....50 cts.
planed on one side, and tongued and grooved (218 *d*).....$1.00.
planed on two sides, and tongued and grooved (218 *e*).....$1.50.
edges only planed, *not* dtbl. as planed or finished (s. s., 4709).
for vessels. (See 779 and 780).
hickory sawed, of lengths and shapes for general use dtbl. under 218 *b*, as sawed lumber + + (s. s., 4871).
sawed pine, of irregular sizes, as other sawed lumber under 218 (s. s., 6358, 6427).
mahogany planks and boards sawed only (220 *a*, s. s., 8018)..... 15
malacca joints. (See "Sticks" below.)
mats of cotton and (230 s. s., 7406).... 35
mirror frames, without plates (230 s, s., 9254)..... 35
music boxes (230, s. s., 11,053, 11,083). 35
music stands (230 s. s., 9370)..... 35
musical instruments, according to material (s. s., 11,423).
packing boxes + + (228)..... 30
palm, split (220 *b*, s. s., 6419)..... 20
pickets, palings and slaths, rough (225) 10
same, manufactured (230)..... 35
picture-frame backing, dtbl. as mfs. of (230 s. s., 9518)..... 35
piling, consisting of rough logs with bark on (754 s. s., 901).....Free.

Per ct.

pine lumber, sawed of various sizes for sash stock (220 *b*, s. s., 4958).. 20
strips, as other sawed lumber under 218 (s. s., 6571).
pitch (731).....Free.
pith or pulp, hollow-ware of (461 s. s., 9644)..... 35
planed scantling, subject to an additional duty of 50 cts. per 1000 feet board measure for each side planed (218 *c*, s. s., 8062).
poles, telephone and telegraph, of cedar (219)..... 20
posts, paving, of cedar (219)..... 20
other, rough-hewn or sawed only (223)..... 20
same, further mfd. (230)..... 35
pulp, chemical, unbleached (415 *b*, s. s., 10,095, 10,109, 10,884).
$6 per ton dry† weight.
same, bleached (415 *c*).
$7 per ton dry† weight.
dried in sheets (415 *a*, s. s., 1053, 6525)..$2.50 per ton dry† weight.
manufactures of + + (461 s. s., 9644)..... 35
mechanically ground (415 *a*, s. s., 6525)..$2.50 per ton dry† weight.
other than of wood. (See "Pulp.")
moisture, computation of weight and allowance for (s. s., 7087, 8689, 9055, 10,095, 10,964, 11,349).
so-called, but consisting of ground or pulverized wood or wood flour for decorating, etc. (230 s. s., 8278)..... 35
rafts of logs. (See above "Wood logs," etc.)
railroad ties, of cedar (219)..... 20
all other wood (755).....Free.
reel stock in shooks (230 s. s., 7635)... 35
rollers for flax machines (230 s. s., 11,072)..... 35
roll sticks of (225 s. s., 7378)..... 10

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* This additional duty for planing, etc., is to be collected only when the *sides* are planed, and not when the edges *merely* are planed or finished (s. s., 4709).

† The Board of General Appraisers hold this to mean "commercial" and not *absolute* dry weight. The testimony before the Board was "that it is not customary to make an allowance for moisture when it does not exceed 10 per cent. of the total weight, and that all commercial transactions represent "air dry weight" (s. s., 11,349).

	Per ct.
rough sawed blocks (223)	20
same, partly mfd. (230 s. s., 7723)	35
sawdust and glue composition, mfs. of (230 s. s., 7831)	35
scantlings with one side planed subject to addl. duty for planing (218 *c*, s. s., 8062).	
screws. (See "Iron.")	
shingle bolts (755)	Free.
shingles, white pine (226).	20 cts. per 1000.
all other (226)	30 cts. per 1000.
under ordinary size, no allowance nor deduction for (s. s., 3699).	
shingles, sawed with planed edges, mfd. in New Brunswick from Maine timber, not free under (786–7 s. s., 3790).	
ship or boat-knees, as "Ship-timber" (755 s. s., 3602)	Free.
planking* (755)	Free.
planking or planks, including "wales," "thick stuff," "bottom planks," etc. (755 s. s., 3602).	Free.
planking planed on one side (755 s. s., 8564)	Free.
planks, with squared edges (755 s. s., 4347)	Free.
timber† (755)	Free.
squared (755 s. s., 3602)	Free.
shooks, packing box and sugar box, of wood + + (228)	30
other, of wood (230 s. s., 578, s. s., 3694, 7635, 7677, 9177)	35
domestic, returned as barrels or boxes filled with foreign products under regulations (493 *b*, s. s., 5320, 5400, 11,157)	Free.
show-card frames, wood ch. v. (230 s. s., 6523)	35
spars (216)	10
spiles for wharves, other than rough or round (216)	10
spoke bolts (223 s. s., 6614)	20
spokes for wheels (230 T. R., p. 592)	35
stamps (230 s. s., 6435)	35
stave and heading bolts (755)	Free.
staves of all kinds (227)	10
sticks of hair-wood, myrtle orange, partridge, pimento, or other woods + + in the rough, or not further mfd. than cut into lengths suitable for umbrellas, parasols, sun-shades. whips or walking canes; and India malacca joints, not further mfd. than cut into suitable lengths for the mfs. for which they are intended (756 *e. f.*)	Free.
tar (731)	Free.
telegraph and telephone poles of cedar (219)	20
timber‡ hewn or sawed + + (216)	10
sawed for wagon tongues (220 *b*, s. s., 2570)	20
squared and sided + + (217).	½ ct. per cubic ft.
used for spars (216)	10
used in building wharves (216)	10
tomato shook crates (228 s. s., 7677)	30
tops, ornamental, umbrella sticks and canes (230 s. s., 6971)	35
unmanufactured + + (220 *b*, s. s., 5599)	20

* "The term 'ship-planking' is understood by the Department to be synonymous with the term 'ship planks,' and to refer to broad pieces of sawed lumber, differing from a board only in being of greater thickness, used in the construction of ships, and bearing different names according to the part of the ship where applied, such as 'wales,' 'thickstuff,' 'bottom planks,' etc." (s. s., 3602, 4347).

† "The term 'ship-timber'" in 755 "includes only such timber as is evidently to be used for the frame or keel of a vessel or its masts and spars" (s. s., 1655).

‡ Timber squared or sided by hewing (not sawed) dtbl. under 218 at 1 ct. per cubic ft. Timber hewn according to natural taper of the tree, and all unsquared hewn timber under 217, at 20 per cent. ad val. (s. s., 2406).

All sawed timber as sawed lumber under 219 *a* (s. s., 2431).

"Where timber is hewn according to the natural taper of the tree, and is not known in a commercial sense as *squared*, it should be considered as 'timber hewn,' and dutiable at 20 per ct." (s. s., 2406.)

	Per ct.
Wood, veneers of (220 *b*, s. s., 9010).....	20
violin bows and mandolins, wood ch. v. (230 s. s., 10,938).....	35
wheel hubs, rough hewn or squared only (223).....	20
same, further mfd. (230).....	35
willow sticks, peeled (220 *b*, s. s., 6370).	20
Woods, bar. cr., in sticks (560)....Free.	
box (756 *a*).....Free.	
Brazil and brazilletto, cr., in sticks (560).....Free.	
cabinet, all unmfd. (756 *a*).....Free.	
mfs. of, + + (230).....	35
campeachy, cr., in sticks (560)...Free.	
camwood, cr., in sticks (560).....Free.	
cedar (756 *a*).....Free.	
Spanish, so-called (not cabinet wood) (220 *b*).....	20
dye, cr., in sticks (560).....Free.	
ground or more advanced than cr. (24).....	10
ebony (756 *a*).....Free.	
green, cr., in sticks (560, Oct. 30, 1857, Balt.).....Free.	
fustic, cr., in sticks (560). .....Free.	
granadilla (756 *a*).....Free.	
lance (756 *a*).....Free.	
lignum-vitæ (756 *a*).....Free.	
log, cr., in sticks (560).....Free.	
mahogany (756 *a*) .....Free.	
mfs., + +, of cedar-wood, granadilla, ebony, mahogany, rosewood, and satin-wood (230).....	35
Nicaragua, cr., in sticks (560)....Free.	
poplar and other, for making paper (670).....Free.	
quassia, cr. (560).....Free.	
not cr. (24).....	10
red (756 *a*).....Free.	
red sanders, sandal, or saunders (756 *a*). Free.	
rose (756 *a*).....Free.	
satin (756 *a*).....Free.	
used expressly for dyeing, cr. (560). Free.	
not cr. (24).....	10
Wooden blocks, partly mfd. (230 s. s., 7723).....	35
bobbins, partly mfd. (230 s. s., 5886)..	35
chess-men (435).....	50
coverings of goods, dtbl. (s. s., 11,299).	
crucifix, carved statuary (692 s. s., 11,230).....Free.	
stands for clock-shades, invoiced and packed separately from shades (230 s. s., 7443).....	35
soled leather shoes, with woolen cloth glued to inside of soles (461 s. s., 5994).....	35
Wool, unmfd., unscoured, and unwashed, as follows, to wit: (375 to 386).	
all "Class 1," or clothing wools, viz.: merino, mestiza, metz, metis, or other wools of merino blood, immediate or remote. Down clothing wools and wools of like character with any of the above (including such as have been heretofore usually imported into the U. S. from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada and elsewhere, and also all wools not described or designated in classes II. and III.) (376, 384 *a*).....11 cts. per lb.	
all "Class 2," or combing wools, viz.: Leicester, Cotswold, Lincolnshire, Down combing-, Canada long-, or other like combing-wools of English blood, usually known by these terms, and all hair of the camel, alpaca, goat, or other like animals (377, 384 *b*).....12 cts. per lb.	
all "Class 3," wools and hair, that is to say, Donskoi, native South American, Cordova,* Valparaiso, native Smyrna, Russian camels' hair, and all such wools of like character as have been heretofore usually imported into the U. S. from Turkey, Greece, Egypt, Syria, and elsewhere excepting improved wools hereinafter specified (378, 385, s. s., 7034, 8956).	
val. not over 13 cts. per lb. including charges (385).....	32

* See s. s., 84 as to the inclusion of the packing or baling of Cordova wool in hide covers in ascertaining the dutiable value.

Per ct.

val. over 13 cts. (386)..... 50
rates to be doubled on first class if washed, and trebled on first and second classes if scoured (381).
and if any of the above wools or hairs shall be imported in any other than ordinary condition, or changed in their character or condition for the purpose of evading the duty; or reduced in value by the admixture of dirt, or any other foreign substance, or sorted, or increased in value by the rejection of any part of the original fleece, they must pay *twice the duty to which they would otherwise be subject* (383 *a*).
but skirted wools as now imported are excepted (383 *b*).
and on wools on which a duty is assessed amounting to three times or more than that on the unwashed wool, such duty shall *not* be doubled *on account of its being sorted** (383 *c*).
and whenever wools of class 3 shall have been improved by the admixture of merino or English blood from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom houses of the U. S., such improved wools shall be classified for duty either as class 1 or 2, as the case may be (380).

Per ct.

Wools on the skin, † including hair of the alpaca, goat and other like animals on the skin (s. s., 2490) the same rates as other wools, the quantity and value to be ascertained under treasury regulations (387).
Wool noils, shoddy, top-waste, slubbing-waste, roving-waste, ring-waste, yarn-waste, garnetted-waste, and all other wastes wholly or ptly. of wool (388).....30 cts. per lb.
Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roping, roving, or tops, and all wool and hair which have been advanced

* *The new act provides that* "The standard samples of all wools which are now or may be hereafter deposited in the principal custom houses of the U. S. under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this act, and the Secretary of the Treasury shall have the authority to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom houses of the U. S. when they may be needed (379).

Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered scoured wool (382, s. s., 7438, 8268).

If any bale or package of wool or hair specified in this act, imported as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair or other material of any class specified in this act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package (383 *d*).

Section 2912 of the Rev. Stat. which seems to be still in force, provides that "when wool of different qualities is imported in the same bale, bag or package, it shall be appraised by the appraisers, to determine the rate of duty to which it shall be subjected, at *the average aggregate value* of the contents of the bale, bag or package; and when bales of different qualities are embraced in the same invoice at the same prices, whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value" (938, Pt. I.).

† This clause subjects the wool to duty according to class and value as a distinct article. The proper way to ascertain the allowance to be made for the pelts is by pulling (not shearing) the wool from the skins, for the purpose of estimating the correct weight of the same. (Nov. 13, 1871; Sept. 16, 1872, s. s., 955, 1227).

Per ct.

in any manner or by any proccss of mf. beyond the washed or scoured condition, + +, must pay the same duties as mfs. of wool + + (390).

Wool roping, as mfs. of W., + + (390).

roving, as mfs. of W., + + (390).

shoddy, wholly or ptly. of (388). 30 cts. per lb.

tops. as mfs. of W. + + (390).

wastes, wholly or in part of (388). 30 cts. per lb.

Wools advanced in any manner or by any process of mf. beyond the washed or scoured condition, + +, dtbl. as mfs. of W., + + (390).

Adrianople, dtbl. according to race or blood either as first or third class (s. s., 9817).

Barbadoes, taken from American sheep in, dtbl. as like foreign wools (s. s., 7067).

Canadian pulled. (See s. s., 11,297).

classes 1 and 3 mixed in same packages not subject to provisions of sec. 2912, R. S. (Pt. I., 908), but to be sorted and classified partly as class 1 and partly as class 3 (s. s., 7863).

"Colonial," so-called, but known as "snow white cape," dtbl. as scoured wool (s. s., 7589).

Donskoi, distinction between washed and scoured (s. s., 7438).

dutiable value, how determined (s. s., 4121, 5628).

duty cannot be on less than entered val. (s. s., 3171).

flocks (389).....10 cts. per lb.

pulverized (389 L. & M., 3 Bl., C. C., p. 125, also T. R., p. 567). 10 cts. per lb.

hair of the common goat included in 377 (s. s., 10,727).

last port of shipment of Persian wools (s. s., 8137).

last port or place of export, generally (s. s., 6008, 6084, 6129).

a question to be determined by appraising officers (s. s., 8137).

Mexican mixed, how classified (s. s., 7384)

Per ct.

mohair tops, scoured, dtbl. as mfs. of W. + + under 392 (390 s. s., 9972).

mungo (389).....10 cts. per lb.

noils (388).....30 cts. per lb.

on Angora goatskins, same as like W. not on the skins (387 s. s., 11,385).

on "cape" sheep skins, dtbl. under 387 (s. s., 10,492).

on shearlings, when too short to be of any commercial val. not dtbl. (s. s., 7588).

on shearlings if long enough to be valuable for mfg. pps. when pulled, dtbl. as wool (s. s., 10,208).

pulled, and washed afterwards, dtbl. as scoured (382 s. s., 11,400).

scoured wool tops, court decision (s. s., 9261).

shoddy (388).....30 cts. per lb.

sliped wool, so called, dtbl. as washed wool (s. s., 8414).

snow white cape, as scoured (s. s., 7589).

sorted, double duty on (383 *a*, s. s., 11,307).

sweepings, tags, etc. (385 s. s., 7860).. 32

waste. (See above "Wool noils, shoddy, top-waste," etc.)

"white chevrette" or Angora goat hair dtbl. as second class W. (s. s., 9810).

white highland, last port of shipment (s. s., 6008).

weight of, allowance for moisture (s. s., 3454).

decrease in, on voyage considered (s. s., 4528).

WOOL AND WORSTED MANUFACTURES.

advance of value by appraiser 10 per ct. or over, the penal duty attaches even when the rate of duty remains unchanged (s. s., 7260).

all manufactures wholly or partly of W. wstd. or animal hair + +.

val. not over 30 cts. per lb. (392 *a*). 33 cts. per lb. and 40

val. over 30 cts. and not over 40 (392 *b*).....38½ cts. per lb. and 40

val. over 40 cts. (392 *c*). 44 cts. per lb. and 50

and cotton dress goods under former law. (See s. s., 10,326.)

Per ct.

and hair felt, mixed (396 *b*, s.s., 7912).
49½ cts. per lb. and 60
and India rubber tennis balls dtbl. under 392 as mfs. of W. + + (s. s., 10,511).
and India rubber water-proof cloaks for women or children (397 s. s., 7184).....49½ cts. per lb. and 60
and metal dress trimmings, met. ch. v. (398 s. s., 9496). 60 cts. per lb. and 60
and rabbits' hair yarn, dtbl. under 391 as woolen yarn (s. s., 5913).
and silk cloakings, as mfs. of wool + + under 392 (s. s., 9692).
and silk cloth, S. ch. val. as mfs. of wool + + under 392 (414 *b*, s. s., 6134, 7037).
and silk Henriettas (dress goods) under 395 (s. s., 10,571).
and silk knit goods* as mfs. of W. + + under 392 (s. s., 10,552, 10,572).
and wstd. fabrics dtbl. per sq. yd., duties to be assessed on actual measure (s. s., 8804).
and wstd. panels or screens with paintings on them, dtbl. under 392 (s. s., 6947).
back wstd. coatings, dtbl. under 392 (s. s., 9018).
bands set with sleigh-bells, as mfs. of + + 392 (s. s., 3495).
beltings and bindings (398).
60 cts. per lb. and 60
belts, endless or felts, for paper or printing machines. (See "Felts.")
bindings and galloons, wstd. woven in the loom. (See s. s., 11,247).
blanketing in part of, for mf. of card cloth, dtbl. under 392 (s. s., 9012).
blankets and hats of wool, composed wholly or partly of wool or animal hair.
val. not over 30 cts. per lb. (393 *a. d.*).....16½ cts. per lb. and† 30
over 30 and not over 40 cts (393*b. d.*).
22 cts. per lb. and 35
over 40 and not over 50 cts. (393 *c. d.*).
33 cts. per lb. and 35
over 50 cts. (393 *e*).
38½ cts. per lb. and 40
boys' wearing apparel, wholly or partly of, 396 (s. s., 10,351).
49½ cts. per lb. and 60
braces and braids (398).
60 cts. per lb. and 60
broken tops not waste (s. s., 9303).
brush-bags, in part of, and jute and metal, dtbl. under 392 (s. s., 8682).
bunion and corn plasters dtbl. under 392 (s. s., 6576).
bunting (395 *a*).
12 cts. per sq. yd. and 50
same, weighing over 4 oz. per sq. yd. (395 *b*).....44 cts. per sq. yd. and 50
buttons, barrel buttons, and button forms for tassels or ornaments (398).
60 cts. per lb. and 60
card cloth, as mfs. of wool + + under 392.
cardigan jackets, cuffs, etc., knit. (See "Cardigan.")
cashmere, containing a few threads of cotton dtbl. under 395 (s. s., 8624).
cassimere, mfs. + + in part of wool under 392.
cheviot britch or so-called "white carpet britch" or "carpet britch" wools. (See s. s., 7034).
cheviots dtbl. under 392 (s. s., 8986).
cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods similar to or used for like pps. wholly or partly of W. wstd. or animal hair, and whether wholly or partly made up or mfd. (397).
49½ cts. per lb. and 60
cloaks of wool and fur (397 s. s., 6862).
49½ cts. per lb. and 60
cloaks partly made of (397 s. s., 6653).
49½ cts. per lb. and 60
cloth known as coffin cloth, dtbl. under 392 (s. s., 8860).
cloth unfinished and undyed, commercially known as wool cloth in the gray, dtbl. under 392 (s. s., 9512).

* Possibly under various applications of the rule as to "*most specific descriptions*," these goods should be classified under 413 *a* as knit goods, silk ch. v. at 60 per cent.

† See note to "Flannels."

Per ct.

Wool, cloth, cost of cutting dtbl. (s.s., 9964, 10,481).
see s. s., 10,336 as to constitutionality of the special act of May 9, 1890 (Pt. I., 1396).
clothing ready-made, and articles of wearing apparel of every description, wholly or partly made up or mfd. + + and wholly or partly of W. wstd. or animal hair (396).
49½ cts. per lb. and 60
confection baskets in part wool dtbl. under 392 (s. s., 9403).
cords, and cords and tassels (398).
60 cts. per lb. and 60.
cork soles partly of, as mfs. + + under 392 (s. s., 8423).
costumes, not completed (396 s. s., 5536).....49½ cts. per lb. and 60
cotton and metal table covers (392 s. s., 10,672).....49½ cts. per lb. and 60
cotton and silk shirting dtbl. under 395 (s. s., 10,682).
covers, made of portions of carpets or carpeting are subject to rates of duty imposed on like carpetings (408).
covers, piano, table, etc., emb., dtbl. under 392 (s. s., 1823).
croisé or shooda, as dress goods under 394–5 (s. s., 8679).
dress goods, women's and children's, and coat linings, Italian cloths and like goods, wholly or partly of W., wstd., or animal hair, viz.: those of which the warp consists wholly of cotton or other vegetable material (394 s. s., 8624, 9678, 10,343, 11,391).
val. not over 15 cts. per sq. yd. (394 *a*).....7 cts. per sq. yd. and 40
val. over 15 cts. per sq. yd. (394 *b*).
8 cts. per sq. yd. and 50
all those of which the warp is otherwise composed and all + + (395 *a*).
12 cts. per sq. yd. and 50
but any of the above weighing over 4 ounces per sq. yd. must pay (394 *c*, 395 *b*)...44 cts. per lb. and 50
dress goods, part silk, even if S. ch. val. dtbl. as wool dress goods under 394 or 395 (414 *b*).
dress patterns of woolen dress goods simply cut to lengths but not made up, dtbl. as dress goods under 394 or 395 (s. s., 9913).
trimmings (398)...60 cts. per lb. and 60
elastic fabrics or webbing (398 s. s., 10,468).. .....60 cts. per lb. and 60
embroideries (398)..60 cts. per lb. and 60
endless felts, woven, for printing machines dtbl. under 392 (s. s., 11,381).
flannels for underwear, wholly or partly of wool or animal hair.
val. not over 30 cts. per lb. (393 *a*).
16½ cts. per lb.* and 30
val. over 30 and not over 40 cts. (393 *b*).....22 cts. per lb. and 35
val. over 40 and not over 50 cts. (393 *c*).....33 cts. per lb. and 35
but all flannels composed as above, and valued at over 50 cts. per lb. are classified with, and pay the same duty as women's and children's dress goods (which see above).
flannels, Llama, tennis cloth and suitings dtbl. as, under 393 (s. s., 8269).
silk mixed, dtbl. under 363 as above (s. s., 10,726).
foot muffs, of dressed sheepskin with wool on, and leather (461 s. s., 755). 35
fringes (398).....60 cts. per lb. and 60
galloons (398).....60 cts. per lb. and 60
garnetted thread waste (388 s. s., 8474, 8499).....30 cts. per lb.
gimps (398)... .....60 cts. per lb. and 60
gloves cut and made from knit goods, dtbl. as knit goods under 392 (s. s., 9657).
goods, allowance for boards in weight (s. s., 9646).
gorings (398).....60 cts. per lb. and 60
grease, including what is known as degras or brown wool grease (316 *b*).
½ of 1 ct. per lb.
gun-wads, of all descriptions (446)..... 35
hassocks. (See "Carpets.")

* See note to "Flannels."

Per ct.

hats of (see "Wool blankets") (s. s., 10,799).
varnished dtbl. under 393 (s. s., 10,565).
head-nets (398).....60 cts. per lb. and 60
horse clothing in part of, as mf. of W. under 392 (s. s. 8132).
hosiery as knit goods under 392.
ink blotters, in part of, dtbl. under 392 (s. s., 7208).
Italian cloths. (See "Wool dress goods.")
jackets and cloaks for ladies, knit, dtbl. under (397,* but see s. s., 6065, 10,-736).....49½ cts. per lb. and 60
jackets, leather lined with wool (396 s. s., 7317).....49½ cts. per lb. and 60
Jipins rugs, dtbl. as mfs. of, under 392 (s. s., 9980).
knit caps, dtbl. under 392 (s. s., 10,562).
knit fabrics and all fabrics made on knitting machines or frames, wholly or partly of wool, wstd., or animal hair + +.
val. not over 30 cts. per lb. (392 *a*).
33 cts. per lb. and 40
val. over 30 and not over 40 cts. (392 *b*).....38½ cts. per lb. and 40
val. over 40 cts. (392 *c*).
44 cts. per lb. and 50
knit gloves, dtbl. under 392 (s. s., 9657).
knit goods, hosiery and underwear.† (See s. s., 10,322, 10,736, 10,817).
knit Scotch caps, cotton linings of, not entitled to separate classification (s. s., 5656).
lace dress goods not com. kn. as laces, dtbl. as dress goods under 394 or 395 (s. s., 7621).
laces (398 s. s., 9860).
60 cts. per lb. and 60
laps broken, held not to be waste under late law (s. s., 9422).
listings, dtbl. as mfs. wholly or partly of wool + + under 392.

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machine lappings dtbl. under 392 (s. s., 9548).
mantlings, wstd. and, dtbl. under 392 (s. s., 8444).
manufactures wholly or ptly. of wool, wstd., or animal hair + +.
val. not over 30 cts. per lb. (392 *a*).
33 cts. per lb. and 40
val. over 30 cts. and not over 40 cts. (392 *b*).....38½ cts. per lb. and 40
val. over 40 cts. (392 *c*).
44 cts. per lb. and 50
manufactures commercially known as flannels, made of C. and W., warp with W. filling, dtbl. under 393 as flannels (s. s., 9757).
manufactures in part of, sheepskin mats as dtbl. under 392 (s. s., 10,745).
manufactures of, upholstery goods dtbl. under 392 (s. s., 10,664).
masks of paper with cotton cowls and W. beards, brows and moustaches dtbl. under 392 (s. s., 9687).
matellassé cloth. (See "Matelassé.")
mats. (See "Mats.")
mitts or mittens as knit goods under 392.
miners' hats of, stiffened with rosin, dtbl. under 393 (s. s., 9691).
or worsted cloths, wholly or ptly. of W., wstd., or animal hair, + +.
val. not over 30 cts. per lb. (392 *a*).
33 cts. per lb. and 40
val. over 30 cts. and not over 40 cts. (392 *b*).....38½ cts. per lb. and 40
val. over 40 cts. (392 *c*).
44 cts. per lb. and 50
or wstd. portieres, dtbl. under 392 (s. s., 10,078).
outside garments for womens' and children's apparel and similar goods. (See above "Wool cloaks," etc.)
pads or padding of wool, as mfs. of, + + under 392 (s. s., 2987).
piano and table covers of wool, embroidered on the borders with silk,

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* This classification seems to me consistent with s. s., 10,736, as more specific than "knit fabrics."

† The Board of General Appraisers, as will be seen on reference to above decisions, hold all these goods to be dtbl. under 392. But the Treasury Department in s. s., 10,817 dissents from this ruling and has appealed from it.

Per ct.

classified under 392, as woolen mfs. + + (s. s., 1823).

Wool, pile fabrics, moquette (396 *c*, s. s., 11,345)..... 49½ cts. per lb. and 60

slipper patterns of (396 *c*, s. s., 10,895) .....49½ cts. per lb. and 60

plush (396 *c*).....49½ cts. per lb. and 60

plush blankets or railway rugs dtbl. under 392 (Dec. 18, 1866, G. H. W. & Co.).

poplins, part wool, wstd., or animal hair, as dress goods under 394 or 395.

rags (389).....10 cts. per. lb

robes or dress patterns *not* cl. as wearing apparel (s. s., 10,781).

saddle felt in part of, as felts + + (396 *b*, s. s., 8188).

49½ cts. per lb. and 60

Scotch cheviot wool, invoiced as "white carpet britch" or "carpet britch," dtbl. as second class W. (384 *b*).....12 cts. per lb.

shawls. (See "Shawls.")

shirts, knit or made on knitting frames under 392.

other ready made, wholly or partly of W., wstd., or animal hair (396 *a*).....49½ cts. per lb. and 60

shoe-bindings, W. wstd. or hair (398).

60 cts. per lb. and 60

shoes, arctic, as wearing apparel under (396).....49½ cts. per lb. and 60

felt leather, part W. as wearing apparel under (396).

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lasting or prunella (396).

49½ cts. per lb. and 60

leather and calf-hair felt (396) (s. s., 3011, 3393)....49½ cts. per lb. and 60

silk and wstd. gloria cloth dtbl. as dress goods under 394–5 (s. s., 8050).

slipper patterns of W. dtbl. under 392 as mfs. of W. + +.

suspenders (398)....60 cts. per lb. and 60

talmas. (See above "Wool cloaks," etc).

toys, part wool (436)..... 35

traveling or carriage rugs, not portions of carpets or carpetings, dtbl. under 392 (s. s., 8702).

W

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trimmings for dresses, wholly or ptly. of W. wstd. or hair (398).

60 cts. per lb. and 60

Terry web or wool elastic webbing (398 s. s., 2455, 3576).

60 cts. per lb. and 60

turbans, as hats of W. under 393 (s. s., 6770).

Turkish, Eskissar and Roumanian wools dtbl. as 1st class (s. s., 8956).

tweeds and coatings, cost of shrinking dtbl. (s. s., 8215).

ulsters. (See above "Wool cloaks," etc).

value, how to ascertain the per pound of, at port of shipment (s. s., 9281).

vestings, wool, as mfs. + + under 392.

vests, ready-made, wholly or partly of W. wstd. or hair (396).

49½ cts. per lb. and 60

waste, all composed wholly or partly of, 388.....30 cts. per lb.

so-called, but composed of about 50 per cent. broken tops, laps, slubbings, and the residue fine rovings with a very small percentage of spinners' waste, dtbl. as mfs. of W. + + (392 s. s., 6884).

wearing apparel, articles of every description wholly or partly of W. wstd. or hair made up or manufactured wholly or in part and + + (396 *a. d.*).....49½ cts. per lb. and 60

boys' suits (396 s. s., 10,351).

49½ cts per lb. and 60

caps (396 s. s., 10,860).

49½ cts. per lb. and 60

corsets, cotton and W. (396 s. s., 10,792).....49½ cts. per lb. and 60

mufflers (396 s. s., 10,864).

49½ cts. per lb. and 60

nuns' veils (396 s. s., 11,244).

49½ cts. per lb. and 60

shoes, leather, W. val. inconsiderable (456 *f*, s. s., 10,665)..... 25

webbings (398).....60 cts. per lb. and 60

yarns, wholly or partly of W., wstd., or animal hair.

val. not over 30 cts. per lb. (391 *a*).

27½ cts. per lb. and 35

Per ct.

val. over 30 and not over 40 cts. (391 *b*).....33 cts. per lb. and 35
val. over 40 cts. (391 *c*).
38½ cts. per lb. and 40

Wolframite ore (202 s. s., 6976, 8032)... 20

Women's and children's dress goods. (See dress goods under titles "Silk" and "Wool.")

Work boxes, according to material.

Works of art, drawings, engravings, photographic pictures and philosophical and scientific apparatus *brought* by professional artists, lecturers, or scientists arriving from abroad, for use by them *temporarily* for exhibition and in illustration, promotion and encouragement of art, science, or industry in the U. S., and not for sale, subject to treasury regulations and bonds for exportation within six months (758).
Free.

Works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college or other public institution, subject to treasury regulations (757 *b. c.*).....Free.

Works of art, the production of American artists residing temporarily abroad, subject to treasury regulations (757 *a*).....Free.

Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science (759).....Free.

Works of art, decorated screens not free as, under 757 (s. s., 8989).

for religious societies. (See "Societies.")

World's Columbian Exposition, free entry of articles (Pt. I., 1394–5).

Per ct.

regulations governing (s. s., 10,581).

Wormgut, all mfs. of, or of which it is ch. val. + + (459)..... 25

mfs. of, fishing leaders as cords of (529 s. s., 11,208).....Free.

unmanufactured, or not further mfd. than strings or cords (529).....Free.

Worms for guns (215 s. s., 6307)..... 45

Worsteds, same as wools. (And see act of May 9, 1890, Pt. I., 1396).

Worthless, goods become so, in voyages of importation, not considered an importation (s. s., 9719).

Wrangel, Alaska, a port of delivery (s. s., 10,819).

Wrapping paper, water-proofed (420 *a*, s. s., 7112)..... 35

Wreaths, metal, dtbl. as artificial flowers (443 *b*, s. s., 9469, 11,173)..... 50

Wrecked goods, when dtbl. (s. s., 9598).

iron and steel, to be entered by appraisement on value and condition at importation (s. s., 8028).

Wrecked goods, imported by vessels stranded and raised, not entitled to entry as wrecked goods under 954, Pt. I. (s. s., 7554).

merchandise injured at sea not entitled to provisions of 794 (s. s., 7326).

no authority for the destruction of damaged (s. s., 11,162).

Wrecked vessel, free entry of materials from (s. s., 7064).

Wrecks, merchandise recovered from wrecks sunk in U. S. waters two years and abandoned by owners, may be brought into the nearest port, under regulations, free of duty and without making entry (794).

articles taken from wrecks in foreign waters, and which have been the subject of purchase or sale, become merchandise liable to duty on importation (s. s., 2041).

Writing cases and pads, according to material.

Writing paper (422)..... 25

Wrist-pins. (See under title "Steel mfs.")

X

Per ct.

Xeintharine powder (18 s. s., 10,055).... 35
Xylidine, coal tar product (76 s. s., 5538). 25
Xylonite, or xyolite, a compound of pyroxyline (21 *a*, s. s., 6744).
50 cts. per lb.
rolled or sheets, but not made up into articles (21 *b*)...60 cts. per lb.
finished or partly finished articles (21 *c*).....60 cts. per lb. and 25
Xylotile, crude mineral (651).....Free.

Y

Yachting clubs, chronometer presented to, not free under 692 (s. s., 8352).
not entitled to free entry of goods (s. s., 8352).
Yachts,* documenting of (s. s., 10,318).
marking the names and ports of (s. s., 10,990).
repairs on, in foreign ports, not dtbl. (s. s., 4154).
steam pleasure, dtbl. (s. s., 8901).
steam pleasure not free as personal effects (s. s., 7937).
water closets, metal ch. val. dtbl. under 215 (s. s., 10,091)..... 45
when not required to report to consulates abroad (s. s., 5832).
Yak hair, as cattle hair (604 s. s., 4952).
Free.
laces, wstd. (398 s. s., 4360).
60 cts. per lb. and 60
Yam flour, as starch (323 s. s., 3385).
2 cts. per lb.
Yams (760).....Free.
Yarns, "carpet," so-styled, composed of wool waste, cow-hair, etc., dtbl. as woolen yarns (s. s., 323).

Y

Per ct.

charges for winding on cops or tubes, dtbl. (s. s., 9282).
charges on labels and wrappers of, dtbl. (s. s., 6194).
China-grass, ramie, or sea-grass, as vegetable fiber + +.
valued at 5 cts. per lb. or less (374 *a*).
2 cts. per lb.
valued above 5 cts. per lb. (374 *b*)... 40
coir (545 s. s., 3883).....Free.
cotton† (whether single or advanced beyond the condition of single by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins or cops, or in any other form).
value not over 25 cts. per lb. (342 *a*).
10 cts. per lb.
over 25 and not over 40 cts. (342 *b*).
18 cts. per lb.
over 40 and not over 50 cts. (342 *c*).
23 cts. per lb.
over 50 and not over 60 cts. (342 *d*).
28 cts. per lb.
over 60 and not over 70 cts. (342 *e*).
33 cts. per lb.
over 70 and not over 80 cts. (342 *f*).
38 cts. per lb.
over 80 cts. and not over $1. (342 *g*).
48 cts. per lb.
over $1. (342 *h*)..... 50
cotton, value includes dtbl. charges and commissions (s. s., 3891).
cow and calf hair, as woolen yarns under 391.
embroidery, worsted or zephyr, as woolen yarns under 391.
flax and jute, flax ch. val. (371 May 8, 1863, N. Y.)..... 50

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* A yacht belonging to the Royal Yachting Club of Great Britain, brought to the U. S., on the deck of a vessel, for racing purposes, was not regarded as goods, wares, and merchandise, and therefore not held to be dutiable. Being retained in the U. S., duties accrued subsequently (s. s., 4960).

† Upon investigation it is found that the weight of cotton thread varies from one to one and a half per cent. according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per cent. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice (s. s., 2590).

Per ct.

tow (371, July 10, 1861, N. Y., Dec. 2, 1864, Philadelphia)..... 50
flax or hemp, or of a mixture of either of these with other fibers.
val. not over 13 cts. per lb. (370 *a*). 6 cts. per lb.
val. over 13 cts. per lb. (370 *b*)..... 45
hair, camel, goat, alpaca or other animals.
val. not over 30 cts. per lb. (391 *a*). 27½ cts, per lb. and 35
val. over 30 and not over 40 cts. (391 *b*).....33 cts. per lb. and 35
val. over 40 cts. (391 *c*). 38½ cts. per lb. and 40
hemp. (See above "Flax or hemp.")
jute (361)..... 35
of rabbits' fur (461 s. s., 11,084)..... 35
of wool and rabbits' hair, dtbl. under 391 as woolen yarn (s. s., 5913).
samples of (s. s., 9069).....Free.
silk, of every description (410 *a*)..... 30
and merino as mfs. of wool under 392 (414 *b*, s. s., 9694).
skeining of, dtbl. charge (s. s., 7533).
waste, wool (388)... .....30 cts. per lb.
woolen and wstd. made wholly or ptly. of wool, wstd., or animal hair.
val. not over 30 cts. per lb. (391 *a*). 27½ cts. per lb. and 35
val. over 30 and not over 40 cts. (391 *b*).....33 cts. per lb. and 35
val. over 40 cts. (391 *c*). 38½ cts. per lb. and 40
wool, cut into lengths for knitting into mats, dtbl. under 391 (s. s., 6649).
Yeast cakes (773 *b*)..... 20
Yellow berries for dyeing, crude (560). Free.
same, not crude (24)..... 10
Yellow bolts, copper ch. val. (215)..... 45
crystals, mfd. from naphthaline (18 s. s., 523, 9766)..... 35
metal, old and fit only for remf. (189 s. s., 7151).....1½ cts. per lb.
taken from an American steamer in *foreign* port, dtbl. under 189 (s. s., 10,988).
or sheathing, stripped from the bottom of U. S. vessel *in port here* not mdse. (s. s., 7151).....Free.

Per ct.

ochre, dry (54 *a*).....¼ of 1 ct. per lb.
ground in oil (54 *b*)....1½ cts. per lb.
or sheathing metal of which copper is the component material of ch. val. and which is not in part of ungalvanized iron (195)..... 35
prussiate of soda as prussiate of potash (73 *b*, s. s., 8586).....5 cts. per lb.
salts of chrome (76)..... 25
Yolks of eggs (276)..... 25

Z

Zaffer (761).....Free.
Zante currants (578).....Free.
Zeinthaurine (see "Xeintharine") (18 s. s., 10,055)..... 35
Zephyr, fancy, cotton cloth with tufts of wstd. dtbl. under 394 or 395 (s. s., 7630).
yarns, wool. (See "Yarns, woolen and wstd.")
Zinc, acetate of (76)..... 25
ashes (773 *b*, s. s., 4990)..... 20
bromide of (75 *a*)..... 25
button material (215 s. s., 6904)..... 45
cut sheets or plates of, specially mfd. for printing pps. (215 s. s., 8880)... 45
cyanide of (76)..... 25
dust. (See "Indigo auxiliary.")
ferro-cyanide of (76)..... 25
in blocks or pigs (212)...1¾ cts. per lb.
in granules (212, 774 s. s., 8868). 1¾ cts. per lb.
in sheets (213).....2½ cts per lb.
nickel plated (215 s. s., 10,387)..... 45
iodide of (76)..... 25
lactate of (76)..... 25
mfs. articles, or wares wholly or partly of, and whether wholly or partly mfd. + + (215 Oct. 28,1857, N. Y.). 45
old worn out, fit only for remf. (214). 1¼ cts. per lb.
oxide of, dry (60 *a*, s. s., 1212). 1¼ cts. per lb.
ground in oil (60 *b*)....1¾ cts. per lb.
med. prep. (75 *a*)..... 25
phosphate of (76)..... 25
phosphide of (76)..... 25
pith tumbler covers (215 s. s., 6952)... 45
plates prepared for engraving (215 s. s., 4726)..... 45

Z

Per ct.

Zinc, sheathing metal (215 Oct. 28, 1857, N. Y.)..... 45
solution of chloride of (76 s. s., 4440, 4526)..... 25
sulphate of (76)..... 25
tannate of (76)..... 25
valerianate of, med. prep. (75 *a*, T. R., p. 589)..... 25
white paint, containing zinc but no lead, dry (60 *a*).....1¼ cts. per lb.
same, grd. in oil (60 *b*)...1¾ cts. per lb.
Zither rings (215 s. s., 8549)..... 45

Z

Per ct.

Zitherns or zithers, musical instruments according to material.
Zithers, of steel, parts of musical boxes (215 s. s., 10,103)..... 45
Zoedone, artificial mineral water under 341 (s. s., 5790).
when bottles containing dtbl. (341 *d*).
Zoological collections, wild animals for exhibition in (483 *c*).....Free.
Zwetschenwasser, spirituous liquor (332 Aug. 18, 1866, N. Y.).
$2.50 per pf. gal.

APPENDIX TO SCHEDULE.

DRAWBACK DECISIONS UNDER FORMER LAWS.

DRAWBACKS on exportations. (See Pt. I., 1034-1039.)
- all materials must have been imported (s. s., 4148, 8800).
- allowed on bituminous coal used in ferry and other harbor boats (s. s., 6079, 6569).
- allowed on free R.R. iron remfd. and connected by bars and bolts of domestic iron (s. s., 3984).
- bending of imported glass not a mf. entitled to (s. s., 9622).
- change of vessels in entry, when allowed (s. s., 8244).
- coal used on yachts not entitled to (s. s., 7178).
- combining of entries for (s. s., 9272).
- cumulative shipments of jute bagging as coverings of cotton, in one entry (s. s., 8482).
- entries for exported meats, rules as to (s. s., 8471).
- entries of fruit for export with (see Regs., s. s., 6488).
- entry for indispensable (s. s., 8399).
- entry for transportation and exportation with benefit of (s. s., 9595).
- expense of ascertaining not to be paid by exporter (s. s., 9129).
- foreign, not to be deducted from dtbl. values (9968).
- hackled tow, not a mf. entitled to (s. s., 9173).
- lumber.resawed, not entitled to (s. s., 7364).
- none allowed on free salt used in curing meat for exportation (s. s., 4137).
- none on American bags mfd. of foreign materials and loaned to grain vessels (s. s., 9209).
- none on boiler for use of vessel (s. s., 9283).
- none on bottles containing domestic beer (s. s., 7803).
- none on cigarettes of imported tobacco and paper (s. s., 8773).
- none on discs and scraps of tin from mfs. on which drawback has been allowed (s. s., 6756).
- none on domestic spirits exported and returned (s. s., 5859).
- none on exportation of scraps or waste from imported materials (s. s., 8573).
- none on imported boards planed in U. S. (s. s., 8315).
- none on Japanese fans printed and exported (s. s., 8658).
- none on pease (s. s., 8485).
- none on reimported American whiskey (s. s., 9801).
- not allowed on boxes mfd. of imported shooks (s. s., 9540).
- not allowed on coal on U. S. Rev. vessels, but such coal may be bought in bond at non-dutiable price (s. s., 7680).
- not allowed on goods out of custody of customs officers (s. s., 4843, 4850).
- not allowed on ham and bacon bags or wrappings made of imported burlaps (s. s., 9366).
- not allowed on imported bottles expt. filled with domestic beer (s, s., 10,301).
- not allowed on mfs. from scraps (s. s., 6662).
- of duties on beer exported not affected by act of June 18, 1890 (s. s., 10,196).
- of Int. Rev. tax on whiskey not allowed unless expt. by vessel under sec. 3329, Rev. Statutes (s. s., 6864).
- one per ct. not to be retained on coal bonded for use on vessel (s. s., 5873).
- on agate iron-ware (s. s., 9780).
- on axles (s. s., 8612).
- on bags, amendment of rules (s. s., 7181).
- on bags and bagging, additional regs. (s. s., 6708, 6728).
- on bags and bagging, entries for (s. s., 6755).
- on bags, etc., when entry to be made (s. s., 7577).
- on bags mfd. of imported material (s. s., 8522).
- on barbed wire fencing (s. s., 10,075).
- on bar-lead (s. s., 9629).
- on beer made of foreign stock (s. s., 7433, 7445).
- on binder twine of manilla, hemp, or jute (s. s., 9499).
- on bleached spool thread (s. s., 9627).
- on boxes made from imported lumber and iron (s. s., 9880).
- on boxes made from imported shooks (s. s., 9663).
- on box-shooks for petroleum cases (s. s., 9092).
- on braids (s. s., 7762).
- on card-clothing (s. s., 10,000).
- on cartridges s. s., 4212).
- on castor-oil and pomace (s. s., 7941).
- on certain materials used on vessels built in U. S. for foreign account (Pt. I., 1359).
- on chewing gum (s. s., 10,016).
- on coal of foreign steamers not allowed (s. s., 7639).
- on coal of harbor steam vessels (s. s., 6079).
- on coal of steamers (s. s., 5752).
- on coal used on tug boats, harbor and local steamers and lighters, rules (s. s., 6955).
- on coal without entry, not allowed (s. s., 6853).
- on cocoanut perfections (s. s., 9690, 10,062).

Drawbacks on cube sugar (s. s., 8397).
on decorated match-safe holders (s. s., 7922).
on domestic whiskey re-exported (s. s., 10,198).
on dried refined sugar (s. s., 8653).
on embossed tin cuspidores (s. s., 9788).
on embossed tin-plate (s. s., 8744).
on embossed tin trays (s. s., 9823, 9903).
on embossed tin trays, previous instructions superseded (s. s., 9932).
on empty tin boxes, when not allowed (s. s., 7997).
on galvanized fencing (s. s., 9294).
on galvanized wire handles to exported tin cans (s. s., 9456).
on gin, duty paid, allowed only on quantity actually exported (s. s., 4264).
on glue sizing (s. s., 5669).
on goods on which over $50 duty has been paid, but which have been reduced below by unavoidable wastage, not barred (s. s., 7089).
on grain bags made of free burlaps (s. s., 4217).
on grass scythes (s. s., 3638).
on handles for petroleum cans made from imported tin plate (s. s., 8934).
on Hungarian nails (s. s., 10,028).
on ingot copper extracted from imported sulphur ores (s. s., 8561).
on iron bolts and nails (s. s., 9360).
on iron spikes (s. s., 7492).
on jute bagging (s. s., 8482).
on jute bagging exported as covering of cotton in bales (s. s., 8240, 9454, 9999).
on jute cordage (s s., 8866).
on ladies' silk plush garments (s. s., 8805).
on lithographic tin-plates (s. s., 9782).
on mfd. articles, certain rates revoked (s. s., 5804).
on mfs. from steel billets (s. s., 8259).
on mfs. of imported tin plates (s. s., 7804).
on marble floor-tiles, treads, risers and tombstones (s. s., 9079).
on marble slabs (s. s., 7437).
on materials for small vessels exported (s. s., 9916).
on molasses, sirup (s. s., 5750).
on package peach-oil (s. s., 8344).
on painted and embossed sheet-iron (s. s., 9774).
on photographic dry plates (s. s., 7701).
on piano hammers (s. s., 9586).
on prep. China goat skins (s. s., 8723).
on prep. cocoanut (s. s., 4664).
on preservaline (s. s., 7870).
on refined stearine (s. s., 9421).
on refined sugar and sirup (s. s., 5755).
on repairs of vessels, indorsement on registers when made (s. s., 6542).
on rivets mfd. by Brooklyn Wire Nail Co. (s. s., 9394).
on rock-candy (s. s., 8823).
on rosin used in soldering cans (s. s., 4282).
on rum mfd. of molasses (s. s., 6671).
on sad-irons (s. s., 8208).
on salt used in curing meats, additional regs. (s. s., 6708).
on salt used in curing meats and on bags mfd. of imported materials, rules (s s., 6950).
on salt used in curing exported meats (s. s., 6755).
on salt used in curing smoked meats, maximum allowance (s. s., 6560).
on salt used in packing canned meats (s. s., 6517).
on scarfs made of imported silk lace and tinsel (s. s., 7090).
on solder of tin cans, evidence as to (s. s., 4199).
on "solid ingredient of rackarock" (s. s., 9330).
on split pease, rule as to (s. s., 7857).
on stair-pads (s. s., 8681).
on steel eye-bars (s. s., 8462).
on steel nails (s. s., 8424, 9193).
on steel nails of Danville Mfg. Co. (s. s., 8838, 9504).
on steel shanks (s. s., 8027).
on steel-wire nails (s. s., 8412).
on stockings finished and dyed (s. s., 9740).
on sugar and syrup (s. s., 6157).
on sugar refined from molasses (s. s., 6480).
on tacks and shoe nails (s. s., 8051, 8090).
on tanned morocco skins split and exported (s. s., 9802).
on tarred cordage or lath yarn made from New Zealand hemp (s. s., 9565).
on tin cans (s. s., 6656).
on tin cans exp. with oleomargarine (s. s., 9579).
on tin cans of domestic tobacco (s. s., 9819).
none on tin-foil covering exported tobacco (s. s., 9819).
on tin cans of unusual sizes of tin-plate (s. s., 8801).
on tin-plates cut in halves, not allowed (s. s., 8714).
on tin tags (s. s., 9728).
on tin trays and dust pans (s. s., 9926).
on tin wash-bowls, dairy pans and cups (s. s., 7776).
on umbrellas (s. s., 9983).
on unprimed cartridge shells (s. s., 4660).
on water-proof cordage and tarred cordage (s. s., 8774).
on wire and hemp cable or rope (s. s., 7887).
on wire cables and ropes (s. s., 8609).
on wire handles for petroleum cans (s. s., 8505).
on woven-wire mattress-fabric (s. s., 9104).
opium cannot be withdrawn from warehouse for mf., return and export. for benefit of (s. s., 8607).
preliminary entry required (s. s., 7842).
rates, list of (s. s., 7702).
regulations relating to certain shipments for (s. s., 9201).
reimportation of goods exported with (s. s., 6769).
restrictions (s. s., 3506, 3541).
sampling of sugar for (s. s., 3879).
silks withdrawn from bond for dyeing not entitled to (s. s., 3187).
storage of goods for, not allowed (s. s., 8678).
subject of must be wholly of imported material (s. s., 8800).
ten per ct. additional duty paid under 996, Pt. I., returned as drawback under 1003 Pt. I. (s.s., 3502).
time for combination entries extended (s. s., 9979).
under Hungarian steel nails (s. s., 9117).

DRAWBACK RATES.*

UNDER FORMER LAWS.

ALPHABETICAL LIST OF, ESTABLISHED UNDER THE AUTHORITY OF SECTIONS 3019, 3020, AND 3026 OF THE REVISED STATUTES, AND THE ACTS OF FEBRUARY 8 AND MARCH 3, 1875. (See ante, Pt. I, 1978 to 1982, also 2192 and 2206.)

AXES, made from iron and steel by the process of splitting the steel and inserting the iron, $1\frac{3}{10}$ cents per pound. AXES and HATCHETS, made by the process of splitting the iron and inserting the steel, same as duty paid. Allow for a quantity of iron equal to the net weight of the exported articles, and a quantity of steel equal to $\frac{166}{1000}$ of such net weight.

BAGS, from jute and burlap cloth, same as duty paid. Exported quantity determined by measurement.

BAND and BAR IRON, (see IRON.)

BAYONETS, made for Colt's patent fire-arm, 7 cents each; made for the Winchester fire-arm, $1\frac{37}{100}$ cents each; made by E. Remington & Sons, from steel made from imported iron paying ad valorem duty, 2 cents each, and from iron paying a duty of one cent per pound, $1\frac{77}{100}$ cents each.

BLACKING BOXES, from tin plates, same as duty paid. The exported quantity determined by adding to the outside measurement of the box one-fourth of such product.

BOLTS, NUTS, and PIVOTS, from iron, same as duty paid.

BULLETS, leaden, and SHOT, same as duty paid.

CANS, from tin plates, same as duty paid. The exported quantity determined by measuring the "blanks" before soldering, or by adding one-twentieth to the product of the outside measurement of the completed cans, excepting one-pound cans, for which add 15 per cent. to the outside measurement. CANS, from tin plates, completed, with the exception of soldering (blanks), same as duty paid. The exported quantity determined by a United States weigher.

CARTRIDGES, same as on bullets and gunpowder exported separately.

CASTOR OIL, product of castor seed, 25 cents per gallon.

CASTOR POMACE, product of castor seed, 11 cents per 100 pounds.

CHAINS, from bar iron, same as duty paid. Add 4 per cent. to exported quantity to cover wastage in manufacture.

COPPER, from ore, same as duty paid. COPPER, from block or blister copper, same as duty paid.

COPE TUBES, from tin plates, same as duty paid. The exported quantity determined by allowing for each tube a square equal in length to the height of the tube, and in width, to its largest circumference.

CORDAGE, from Manilla hemp, $1\frac{1}{8}$ cents per pound; from jute hemp, $\frac{2}{3}$ cent per pound; of Sisal grass, $\frac{2}{3}$ cent per pound; from New Zealand flax, $\frac{8}{9}$ cent per pound; tarred Russia, $\frac{15}{16}$ cent per pound.

DRESSED SKINS, from raw, same as duty paid.

FISH PLATES, from iron, same as duty paid. Add 12 per cent. to exported weight to cover wastage in manufacture.

FLOUR, from wheat which paid a duty of 20 cents per bushel, 75 cents per barrel.

GLAZIERS' POINTS, product of sheet zinc, same as duty paid.

GUNPOWDER, from saltpetre which paid a duty of 2 cents per pound: American Sporting $1\frac{68}{100}$ cents per pound; U. S. Government, $1\frac{60}{100}$ cents per pound; Shipping and Mining, $1\frac{4}{10}$ cents per pound.

GUNPOWDER, from saltpetre which paid a duty of 1 cent per pound: American Sporting, $\frac{8}{10}$ cent per pound; U. S. Government, $\frac{8}{10}$ cent per pound; Shipping and Mining, $\frac{7}{10}$ cent per pound.

GUNS, Gatling: 42 calibre and 10 barrels, $7.03 each gun; 42 calibre and 6 barrels, $5.00 each gun; $\frac{65}{75}$ calibre and 10 barrels, $9.00 each gun; 1 inch calibre and 10 barrels, $11.73 each gun.

GUN-SYSTEMS, made for Colt's patent fire-arms, $14\frac{42}{100}$ cents each.

GUN-SYSTEMS, made by E. Remington & Sons, from iron and steel: For the iron, $5\frac{4}{10}$ cents each; for the steel, when imported as such, $3\frac{3}{4}$ cents each; for the steel, made from imported iron, $1\frac{31}{100}$ cents each.

GUN-SYSTEMS, made for the Peabody fire-arm, $7\frac{29}{100}$ cents each.

GUN TRIMMINGS, made for Colt's patent fire-arm, $6\frac{6}{10}$ cents each arm.

GUN TRIMMINGS, made by E. Remington & Sons. For the iron, $1\frac{54}{100}$ cents each gun; for the steel, when imported as such, $\frac{3}{4}$ cent each gun; for the steel, made from imported iron, $\frac{1}{4}$ cent each gun.

GUN TRIMMINGS, made for the Peabody fire-arm, $1\frac{74}{100}$ cents each arm.

GUN TRIMMINGS and SYSTEMS, for the Winchester fire-arm, $8\frac{1}{2}$ cents each arm.

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* See Circular at the end of this list.

GUN TRIMMINGS and SYSTEMS, made for the Martini Henry rifle, same as duty paid. The quantity of material used in the manufacture shall be determined by allowing for each receiver, $3\frac{66}{100}$ pounds steel; for each block, 1 pound iron; for each guard, 1 pound iron; for each lever, $\frac{8}{10}$ pound iron; for each set of bands, $\frac{45}{100}$ pound iron; for each light base, $\frac{1}{4}$ pound iron; for each butt plate, $\frac{1}{2}$ pound iron; for each bayonet, $1\frac{84}{100}$ pounds iron.

HANDLES and NOZZLES, made from sheet zinc and attached to tin cans (when tagger's tin is also used in making such nozzles), 27 cents per 100 cans; when tagger's tin is not used, 25 cents per 100 cans.

HANDLES, made from sheet zinc, and attached to tin cans, without above-described nozzles, 16 cents per 100 cans.

HATCHETS, (see AXES and HATCHETS.)

HOOP IRON and HORSESHOE IRON, (see IRON.)

HUNGARIAN NAILS, same as tacks.

IRON, band, bar, horseshoe, hoop, railroad, rod, scroll. Wholly from imported scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap iron.

LANTERNS, from tin plates, same as duty paid. Quantity determined by the measurement of the pieces composing such lanterns before they are put together.

LEAD PIPE, same as duty paid.

LEATHER, sole, from hides, same as duty paid.

LINSEED OIL, $6\frac{1}{4}$ cents per gallon.

LOCOMOTIVE TIES, from imported steel, same as duty paid. Add 2 per cent. to exported weight to cover wastage in manufacture.

NAILS, cut, from sheet and plate iron, $1\frac{1}{4}$ cents per pound; horseshoe, from slit iron rods, same as duty paid; Hungarian, same as tacks; cut, from scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap iron.

NAIL RODS, rolled from iron, same as duty paid. Add 9 per cent. to the exported weight to cover wastage in manufacture; slit, from iron, same as duty paid. Add 3 per cent. to exported weight to cover wastage.

NEW ENGLAND RUM, (see RUM.)

NOZZLES, made from tin plates, same as duty paid; flat screw tops, from sheet zinc, attached to tin cans, 9 cents per 100 cans.

OIL, (see LINSEED and CASTOR.)

PACKING, from jute yarn, same as duty paid.

PLATES, tack, same as duty paid.

PLATES, fish and robe, (see FISH PLATES and ROBE PLATES.)

PIPE, lead, (see LEAD.)

PISTOLS, Colt's navy or belt, $11\frac{64}{100}$ cents each.

PIVOTS, (see BOLTS.)

POMACE, (see CASTOR.)

RAILROAD IRON, (see IRON.)

RICE, cleaned from paddy rice, $1\frac{2}{5}$ cents per lb.; cleaned from rough rice, $2\frac{1}{5}$ cents per lb.

RIFLES, (see GUN SYSTEMS and TRIMMINGS.)

RIFLE BARRELS, from bar steel and from barrel moulds, same as duty paid.

ROBE PLATES, from goat skins, same as duty paid. The number of skins used determined by inspection of the exported plates.

ROD IRON, (see IRON.)

RUM, New England, $6\frac{5}{16}$ cents per gallon.

SALT, fine, 8 cents per 100 pounds.

SALTPETRE, refined from crude, $\frac{95}{100}$ cent per pound.

SCREWS, wood, (see WOOD SCREWS.)

SCROLL IRON, (see IRON.)

SCYTHES, manufactured by Hubbart, Blake & Co., of West Waterville, Maine: Light grass, 45 cents per dozen; heavy St. John, $65\frac{1}{4}$ cents per dozen; grain, $83\frac{5}{8}$ cents per dozen.

SHANKS, from steel, same as duty paid.

SHEET LEAD, from pig lead, same as duty paid.

SHOOKS, from staves, same as duty paid.

SHOT, (see BULLETS.)

SHOVELS and SPADES, chiefly of steel, 80 cts. per doz.; chiefly of iron, 50 cts. per doz.

SKINS, dressed, (see DRESSED SKINS.)

SOLDER, used in making tin cans, 16 cents per 100 cans of 5 gallons capacity, and in proportion for cans of less capacity.

SOLE LEATHER, (see LEATHER.)

SUGAR, refined from raw sugar: Loaf, cut-loaf, crushed, granulated, and powdered, dried, $3\frac{18}{100}$ cents per pound; white coffee sugar, undried, and above No. 20, Dutch standard in color, $2\frac{58}{100}$ cents per pound; all grades of coffee sugar, No. 20, Dutch standard, and below in color, $2\frac{8}{100}$ cents per pound.

SUGAR, refined from melado, on which a duty was paid of 1½ cents per pound, and 25 per cent. in addition thereto, same as sugar refined from raw sugar; refined from molasses, 1¼ cents per pound.

SYRUP, from sugar, 6¼ cents per gallon; from melado, on which a duty was paid of 1½ cents per pound, and 25 per cent. in addition thereto, 5⅝ cents per gallon; from molasses, 5 cents per gallon.

TACKS, from bar iron, same as duty paid. Add 14 per cent. to exported quantity to cover wastage in manufacture.

TIN CANS, (see CANS.)

WIRE, telegraph, from iron rods, same as duty paid; from steel, for bridges, same as duty paid.

WIRE, finer than telegraph wire, from iron bars and rods, same as duty paid. To cover wastage in manufacture, add to export weight the following percentage:

Size of the wire by the wire gauge.	Percentage to be added to weight of wire made from imported rods.	Percentage to be added to weight of wire made from imported bars.	Size of the wire by the wire gauge.	Percentage to be added to weight of wire made from imported rods.	Percentage to be added to weight of wire made from imported bars.
1, and coarser, . . .	2.7	10.7	21, ...	8.6	17.
2, ...	2.9	10.9	22, ...	8.9	17.3
3, ...	3.1	11.1	23, ...	9.2	17.6
4, ...	3.3	11.3	24, ...	10.4	19.3
5, ...	3.5	11.5	25, ...	10.8	19.6
6, ...	3.7	11.8	26, ...	11.2	19.9
7, ...	4.	12.1	27, ...	11.6	20.2
8, ...	4.3	12.4	28, ...	11.9	20.6
9, ...	4.6	12.7	29, ...	12.2	20.9
10, ...	4.9	13.	30, ...	12.5	21.2
11, ...	5.2	13.4	31, ...	12.8	21.5
12, ...	5.5	13.8	32, ...	13.2	21.8
13, ...	5.9	14.2	33, ...	13.5	22.2
14, ...	6.3	14.6	34, ...	13.8	22.6
15, ...	6.7	15.	35, ...	14.1	23.
16, ...	7.1	15.4	36, ...	16.	25.2
17, ...	7.4	15.7	37, ...	16.8	26.
18, ...	7.7	16.	38, ...	17.6	26.8
19, ...	8.	16.3	39, ...	18.4	27.6
20, ...	8.3	16.7	40, ...	19.2	28.4

Sizes designated by fractional numbers to be treated as those designated by the next smaller integral numbers.

WIRE, manufactured by the American Screw Company of Providence, R. I., same as duty paid

WOOD SCREWS, from iron, same as duty paid. Add 50 per cent. to exported weight to cover wastage in manufacture.

In those cases where a discriminating duty has been paid under the provisions of Section 2501 of the Revised Statutes, the drawback allowed shall bear the same relation to that duty as the usual allowance bears to the ordinary duty. All of the foregoing, except the drawback on refined sugars, shall be subject to the usual 10 per cent. retention.

The drawback on refined sugars shall be subject to a retention of 1 per cent., as required by Section 3, of the Act of March 3, 1875.

On the exportation of sirup resulting from the refining of imported molasses, upon which the duty of four cents per gallon, prescribed by the tariff of March 3, 1883, has been paid, a drawback will be allowed at the rate of three and two-tenths ($3\frac{2}{10}$) cents per gallon, less the legal retention of ten per centum. (S. S., 5750.)

Such of the rates of drawback prescribed under the old tariff as are specific, and relate to articles manufactured from materials upon which the duty is changed by the new tariff, are hereby revoked. Exportations of articles which were subject to rates of the above description will, therefore, be reported to the Department in accordance with the provisions of Article 828 of the General Regulations for the establishment of new rates. (Treasury Circular, July 7, 1883.)

(S. S., 6191.)

BOTTLES—CAPACITY OF BRANDY, ALE, BEER, AND PORTER.

TREASURY DEPARTMENT, *February* 21, 1884.

The following table, exhibiting the average gauge of the principal brands of brandy, ale, beer, and porter bottles, therein mentioned, imported into the United States, may be followed by customs officers, unless actual gauge shall show a different result.

ALES, &c.

Titles.	By whom bottled, &c.	Quarts.	Pints.	Kind of bottles, &c.
		Gills.	*Gills.*	
Ale	Jeffreys	.....	3.239	Stone bottles.
Alsop's ale	Patterson & Hibbert	.....	3.29	In glass.
Do.	E. & J. Burke	.....	4 ½	Imp. pts. in glass.
Do.	Cameron & Saunders	6.625	3.200	Do.
Barclay & Perkins's stout	Patterson & Hibbert	.....	3.31	Do.
Barclay & Perkins's best stout	Candler & Son	6	3.200	Do.
Bass ale	Byass	6.370	3	Do.
Do.	Dankes	6.666	3	Do.
Do.	Patterson & Hibbert	.....	3.29	Do.
Do.	E. & J. Burke	6	3.121	Do.
Do.	M. B. Foster & Sons	.....	3.140	Wines.
Do.	Do.	.....	3.136	Champagnes.
Bass & Co.'s ale	R. Porter & Co	.....	3.200	In glass.
Do.	Candler & Son	6	3.150	Do.
Do.	T. B. Hall & Co	.....	3	Do.
Do.	Ihlers & Bell	.....	3	Do.
Do.	Wheeler & Co	.....	3	Do.
Bass & Co.'s pale ale	T. P. Griffin	.....	3	Do.
Bass ale	James Gate, Dublin	.....	3.21	Do.
Bass stout		6.89	3.46	Do.
Bass porter	Byass	6.330	3.125	Do.
Do.	Barclay & Perkins	6.330	3.088	Do.
Bremen export Brauerei St. Pauli		5.830	2.84	Do.
D'Arcy's Dublin extra stout	P. Redmond & Co	6	3	Do.
Guinness's stout	Dankes	6.666	3.288	Champagnes.
Do.	Jeffreys	6.666	3.175	In glass.
Do.	E. & J. Burke	6	3.121	Do.
Guinness's extra stout	M. B. Foster & Sons	6.666	3.208	Do.
Do.	R. P. Atkins & Co	.....	2.97	Do.
Do.	P. Redmond & Co	.....	3	Do.
Do.	Jas. McCullogh, Son & Co	6.670	3.180	Do.
Do.	W. Edmonds & Co	6.200	3	Do.
Guinness's French champagne	Do.	.....	3.285	Do.
Guinness's extra stout	T. B. Hall & Co	.....	3	Do.
Do.	Ihlers & Bell	.....	3	Do.
Do.	Wheeler & Co	.....	3	Do.
India pale ale	Jeffreys	.....	3	Do.
XXX stout	Do.	.....	3	Do.
Muir & Sons' sparkling Edinburgh ale	Muir & Sons	.....	3.083	In stone.
McCullogh's extra Dublin stout	Jas. McCullogh, Son & Co	6.670	3.180	In glass.
McEwan's Edinburgh ale	McEwan	.....	3	In stone.
Tenant's XXX stout	J. & R. Tenant	.....	3.132	In glass.
Tenant's pale ale	Do.	6.354	3.132	Do.
Tenant's sparkling ale, No. 3	Do.	.....	3.083	In stone jugs.
R. Younger & Co.'s sparkling ale	R. Younger & Co	.....	3.083	In stone.
Wm. Younger & Co.'s sparkling ale	Wm. Younger & Co	.....	3.083	Do.

BRANDY IN BOTTLES, &c.

ALPHABETICAL LIST.

Brands.	Places of shipment.	Gallons per dozen.	Gills per bottle.
Arbom, Marett & Co	Cognac	2 1/4	
Barnet & Fils	Do.	2 3/8	
Bellot & Co., J.	Do.	2 1/4	
Bisquit, Dubouche & Co	Do.	2 3/8	
Brandenberg Freres	Do.	2 3/8	
Castillo, J. D. & R.	Do.	2 3/8	
Cavalier Freres	Do.	2 1/4	
Chaloupin & Co., V	Do.	2 1/4	
Comandon & Co	Do.	2 1/4	
Czuba & Co., W. H.	Do.	2 3/8	
De Laage, Fils & Co	Do.	2 3/8	
Dessandier & Co., F.	Do.	2 3/8	
Domay, J. V	Do.	2 3/8	
Lucien, Foucand & Co	London	2 3/8	
Dubois & Co., E. M			
Dubois, Freres & Cayman	Cognac	2 3/8	
Dulary & Co., J. E.	Do.	2 3/8	
Emanuel, Paul	Do.	2 1/4	
Etienne, Pere & Fils, Paul	Do.	2 1/4	
Fic, Mestreaux & Co	St. Peray	2 3/8	
Fouchez, Fils & Co	Cognac	2 3/8	
Fouchez & Co., L.	Do.	2 1/4	
Furland & Co., L.	Do.	2 3/8	
Gautier Freres	Do.	2 3/8	
Gerin, E.	Charente	2 1/4	
Hennesy & Co., Jas.	Cognac	2 3/8	
Hine & Co., Thos.	Do.	2 3/8	
La Cave & Co., Geo	Do.	2 3/8	
Lanonde Freres	Do.	2 3/8	
Laurent & Marot, A. B.	Do.	2 3/8	
Marteau & Co	Do.	2 3/8	
Martell & Co	Do.	2 1/4	
Mestrezat & Co	Do.	2 3/8	
Monnie & Co., J. Denis Henry	Do.	2 3/8	
Mounier & Co., Henry	Do.	2 5-16	
Otard, Dupuy & Co	Do.	2 3/8	
Pinet, Castillon & Co	Do.	2 3/8	
Prunier, P.	Do.	2 1/4	
Renny, Martin & Co., E.	Do.	2 1/4	
Renault & Co.	Do.	2 3/8	
Reveire, Gardrat & Co	Do.	2 3/8	
Robin & Co., Jules	Do.	2 3/8	
Rouyer, Guillet & Co	Do.	2 3/8	
Roullet & Delamain	Do.	2 1/4	
Do.	Do.	2 1/4	
Roy, Auguste	Do.	2 3/8	
Sayer & Co., Geo	Do.	2 3/8	
Sazerac de Forge & Fils	Do.	2 3/8	
Sorin, J.	Do.	2 3/8	
The Vine Growers' Co., Jules Duret, Manager	Do.	2 3/8	
The Vineyard Proprietors' Co	Do.	.....	6 1/8
Tricoche & Co	Do.	2 3/8	
Von Briand, I.	Do.	2 3/8	
	Do.	2 3/8	

To test the general accuracy of these gauges, frequent actual measurements should be made at the different ports. Actual gauge, however, will be allowed only when applied for prior to delivery of the merchandise, or when the customs officers shall ascertain that the average gauge differs from the actual gauge.

The Department's circular of April 7, 1876, relating to the average gauge of certain bottles is hereby revoked.

CHAS. J. FOLGER,
Secretary.

To Collectors of Customs and others.

STATISTICAL SCHEDULE.

Alphabetical list of imported goods (other than those paying Specific Duties, in whole or in part*) on which the Units of Quantity are prescribed for Statistical Reports in "Schedule E," issued by the U. S. Treasury Department, October 24th, 1890.

The + + stand for "not enumerated or otherwise provided for."

N. B. — *The place and date of each Invoice should be stated in Entry.*

Class No. in Schedule E.		Unit of Quantity.
	A.	
	Acids—	
57	Carbolic	Lb.
58	Oxalic	Lb.
59	Sulphuric, which at the temperature of 60° Fahrenheit does not exceed the specific gravity of 1.380, for use in manufacturing superphosphates of lime or artificial manures of any kind, or for any agricult'l purposes	Lb.
60	All other, used for medicinal, chemical, or manufacturing purposes, not specially provided for	Lb.
61	Aconite	Lb.
1	Acorns, raw, dried or undried, but unground	Lb.
63	Alizarine, natural or artificial, and dyes commercially known as alizarine yellow, orange, green, blue, brown and black, including extract of madder	Lb.
64	Ambergris	Lb.
	Animals, not elsewhere specified :	
	Imported specially for breeding purposes—	
3	Cattle	No.
4	Hogs	No.
5	Horses	No.
6	Sheep	No.
7	All other	
	Teams of immigrants, not including harness, tackle, and vehicles—	
8	Cattle	No.
9	Horses	No.
10	All other	No.
65	Aniline, arseniate of	Lb.
67	Annatto, roucou, rocoa, or orleans, and all extracts of	Lb.
68	Antimony ore, crude sulphite of	Lb.
214	Apatite	Ton.
69	Argal, or argol, or crude tartar	Lb.
1184	Argentine, albata, or German silver, unmanufactured	Lb.
70	Arsenic and sulphide of, or orpiment	Lb.
32	Art educational stops, composed of glass and metal, and valued at not more than 6 cents per gross	Gross.
	Articles imported free of duty under the reciprocity treaty with Hawaiian Islands, Act of August 15, 1876 :	
	Pea-nuts and other ground nuts :	
432	Shelled	Lb.
433	Not shelled	Lb.
	Rice -	
434	Cleaned	Lb.
435	Uncleaned	Lb.
436	Paddy	Lb.
437	Sugar, Dutch standard in color, above No. 16	Lb.
438	Tallow	Lb.
	Articles the growth, produce, and manufacture of the U. States, returned :	
24	Barrels of American manufacture, exported filled with domestic petroleum and returned empty	No.
25	Casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, + +	
26	Shooks, returned as barrels or boxes	
27	Spirits, distilled *a*	Pf.Gall.
	Tobacco *a*—	
28	Leaf	Lb.
29	Cigars	M.
30	Other manufactured	Lb.
35	Asphaltum and bitumen, crude	Lb.
	B.	
	Balsams—	
73	Copaiva	Lb.
74	Fir, or Canada	Lb.
75	Peru	Lb.
76	Storax, or styrax	Lb.
77	Tolu	Lb.
78	All other crude	Lb.
	Barks—	
79	Cinchona, or other, from which quinine may be extracted	Lb.
38	Bismuth	Lb.
	Brick, other than fire—	
682	Not glazed, ornamented, painted, enameled, vitrified, or decorated	M.
683	Ornamented, glazed, painted, enameled, vitrified, or decorated	M.
215	Bone-dust or animal carbon, and bone-ash, fit only for fertilizing purposes	Ton.
82	Bromine	Lb.
	C.	
510	Calomel and other mercurial medicinal preparations	Lb.
85	Cantharides	Lb.
86	Castor or Castoreum	Oz.
	Carpets—(Kind of, and square yards)	
489	Cement, + +	Lb.
56	Chalk, unmanufactured	Ton.
187	Chicory, root, raw, dried, or undried, but unground	Lb.
	Cinchona bark, alkaloids or salts of—	
88	Cinchonidia	Oz.
89	Quinia, sulphate of	Oz.
90	All other	Oz.
91	Civet, crude	Oz.
188	Clay, common blue clay, in casks, suitable for the manufacture of crucibles	Ton.
189	Cliffstone, unmanufactured	Ton.

* Goods subject to Specific Duties, either in whole or in part, are omitted because the quantities are necessarily given in the Invoice or Entry, which thus furnish the required information.

Class No. in Schedule E.		Unit of Quantity.
	Coal:	
190	Anthracite	Ton.
191	Charcoal	Ton.
92	Cobalt and cobalt ore	Lb.
93	Cocculus indicus	Lb.
94	Cochineal	Lb.
192	Cocoa, or cacao, crude, and leaves and shells of	Lb.
193	Coffee	Lb.
598	Coke	Ton.
	Copper:	
608	Plates, rolled, called brazier's copper, sheets, rods, pipes, and cop bottoms	Lb.
609	Sheathing, or yellow metal, of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized	Lb.
198	Cotton, unmanufactured, and cotton waste or flocks	Lb.
629 535 647	Cotton cloths (Kind of, and sq. yds.)	
661	Cotton cords, + +	Lb.
666	Cotton corsets, not elsewhere specified	Doz.
660	Cotton plushes, velvets, velveteens, corduroys, and all other pile fabrics composed of cotton or other veg'able fiber	Sq. yd.
676	Cotton stockings, hose and half-hose	Doz.
95	Cryolite, or kryolith	Ton.
96	Cubebs	Lb.
97	Cudbear	Lb.
229	Currants, Zante or other	Lb.
98	Cuttle-fish bone	Lb.
	D.	
230	Dates	Lb.
99	Dragon's blood	Lb.
	Dye-woods, in a crude state—	
100	Camwood	Ton.
101	Fustic	Ton.
102	Logwood	Ton.
103	All other	Ton.
	E.	
205	Eggs, Silk worm's	Lb.
104	Ergot	Lb.
	F.	
206	Fans, common palm-leaf	Doz.
	Farinaceous substances and preparations of, + +	
207	Arrow root, raw or unmanufactured	Lb.
464	Buckwheat flour	Lb.
208	Farina	Lb.
209	Sago, crude, and sago flour	Lb.
210	Tapioca, cassava, or cassada	Lb.
473	Wheat flour	Bbl.
	Fish, not elsewhere specified—	
220	Fish for bait	Lb.
221	Lobsters, canned or preserved otherwise than in oil	Lb.
223	Fish bladders or fish sounds	Lb.
739	Flax yarn, valued at more than 13 cts. per pound	Lb.
	G.	
244	Grease, and oils, such as are commonly used in soap-making, or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, + +	Lb.
887	Grease, not elsewhere specified	Lb.
216	Guano	Ton.
	Gums, not elsewhere specified—	
113	Aloes	Lb.
114	Amber, unmanufact'd, or crude gum	Lb.
115	Arabic	Lb.
116	Assafœtida	Lb.
117	Benzoin, gamboge, and mastic	Lb.
118	Camphor, crude	Lb.
119	Copal, cowrie, and dammar	Lb.
120	Cutch	Lb.
121	Gambier, or terra japonica	Lb.
122	Scammony, or resin of	Lb.
123	Shellac	Lb.
124	Tragacanth	Lb.
	H.	
	Hair, not elsewhere specified—	
	Cleaned or uncleaned, drawn or undrawn, but unmanufactured:	
247	Horse	Lb.
248	Cattle and other animals	Lb.
382	Hemlock bark	Cord.
	I.	
260	Ice	Ton.
	India rubber and gutta percha—	
261	Gutta percha, crude	Lb.
262	India rubber, crude, and milk of	Lb.
263	India rubber, old scrap or refuse which has been worn out by use and is fit only for remanufacture	Lb.
126	Indigo	Lb.
	Iron—	
	Boiler or other plate-iron or steel (except saw-plates) not thinner than No. 10 wire-gauge, sheared or unsheared, and skelp-iron or steel sheared or rolled in grooves—	
954	Valued above 13 cents per pound	Lb.
920	Bar-iron, and slabs, blooms or loops	Lb.
1032	Chain or chains of all kinds, made of iron or steel	Lb.
	Iron ores—	
908	Chromate of iron, or chromic ore	Ton.
	Sheets and plates of iron and steel—	
966	Enameled or glazed with vitreous glasses	Lb.
967	Enameled or glazed with vitreous glasses with more than one color, or ornamented	Lb.
1005	Wire of iron or steel, valued at more than 4 cts. per pound (on which the specific duty does not amount to 45 per cent.)	Lb.
1006	Wire, card, for the manufacture of card clothing	Lb.
127	Iodine, crude	Lb.
128	Ipecac	Lb.
	Ivory, not sawed, cut, or otherwise manufactured—	
268	Animal	Lb.
269	Vegetable	Lb.
	J.	
130	Jalap	Lb.
	Jute—	
	Manufactures of jute, or of which jute is the component material of chief value, + +:	
761	Valued above 5 cents per pound	Lb.
	Manufactures of other vegetable fiber, except flax, hemp, or cotton, or of which other vegetable fiber, except flax, hemp, or cotton is the component material of chief value, + +:	
763	Valued above 5 cents per pound	Lb
740	Jute yarn	Lb.
	K.	
217	Kieserite, kyanite, or cyanite, and kainite	Ton.

Class No. in Schedule E.		Unit of Quantity.
	L.	
131	Lac, crude, seed, button, and stick	Lb.
132	Lac-dye	Lb.
	Lenses—	
829	Lenses costing $1 50 per gross pairs, or less	Grs.prs.
136	Lime, chloride of, or bl'ching powder	Lb.
137	Lime, citrate of	Lb.
	M.	
139	Madder and munjeet, or Indian madder, ground or prepared	Lb.
140	Magnesite, or native mineral carbonate of magnesia	Lb.
142	Manganese, ore of	Lb.
143	Manganese, oxide of	Lb.
144	Manna	Lb.
219	Manure	Ton.
276	Marrow, crude	Lb.
1203	Mica	Lb.
145	Mineral waters, all not artificial	Gall.
146	Musk, crude, in natural pod	Oz.
	N.	
147	Nux vomica	Lb.
	O.	
283	Oakum	Cwt.
284	Oil-cake	Lb.
	Oils, fixed or expressed—	
1212	Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil	Gall.
285	Almond (sweet)	Lb.
286	Cocoanut	Lb.
287	Mace	Lb.
288	Nut oil, or oil of nuts, not otherwise provided for	Gall.
289	Olive oil for manufacturing or mechanical purposes, unfit for eating, not otherwise provided for	Gall.
290	Palm	Lb.
291	Sesame, or sesamum-seed or bean	Lb.
1221	All other fixed or expressed oils, and combinations of	Gall.
	Mineral oils—	
1209	Naphtha, benzine, benzole, dead oil, and similar products of coal-tar	Gall.
1209	All other	Gall.
1209	Rendered oils and combinations of	Gall.
	Volatile and essential—	
292	Almond (bitter)	Lb.
293	Amber, crude and rectified	Lb.
294	Ambergris	Lb.
295	Aniline	Lb.
296	Anise, or anise-seed	Lb.
297	Bergamot	Lb.
298	Cajeput	Lb.
299	Caraway	Lb.
300	Cassia	Lb
301	Cedrat	Lb.
302	Chamomile	Lb.
303	Cinnamon	Lb.
304	Citronella or lemon-grass	Lb.
305	Civet	Oz.
306	Fennel	Lb.
1223	Fusel oil, or amylic alcohol	Lb.
307	Jasmine, or jasimine	Lb.
308	Juglandium	Lb.
309	Juniper	Lb.
310	Lavender and aspic or spike lav'nd'r	Lb.
311	Lemon	Lb.
312	Limes	Lb.
313	Neroli or orange-flower	Lb.
314	Orange	Lb.
315	Rosemary or anthoss	Lb.
316	Roses, ottar of	Oz.
317	Thyme, or origanum, red or white	Lb.
318	Valerian	Lb.
1225	All other essential oils, and combinations of	Lb.
	Oil-cloths for floors, stamped, painted or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oil-cloth (except silk oil-cloth), and water-proof cloth, not specially provided for—	
757	Valued at 25 cts. or less per sq. yard	Sq. yd.
	Ores, not elsewhere specified—	
319	Emery	Cwt.
321	Nickel and nickel-matte, containing not more than 2 per ct. of copper	Cwt.
323	Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per ct. of sulphur	Ton.
324	Tin ore, cassiterite or black oxide of	Cwt.
148	Opium, crude or unmanufactured, and not adulterated, containing 9 per ct. and over of morphia	Lb.
	P.	
	Paper stock, crude, fit only to be converted into paper—	
326	Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper	
327	Junk, old	Cwt.
328	Poplar or other woods	
329	Rags of all kinds, other than wool	Lb.
330	Waste and other paper materials, including all grasses, fibres, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny-bags or gunny-cloth, fit only to be converted into paper	Lb.
	Printing paper, suitable only for books and newspapers—	
1266	Unsized	Lb.
1267	Sized or glued	Lb.
1228	Paint, black, made from bone, ivory, or vegetable, including bone black and lamp black, dry, or ground in oil or water	Lb.
331	Paraffine	Lb.
334	Pewter and Britannia metal, old, and fit only to be remanufactured	Lb.
218	Phosphates, crude or native	Ton.
335	Plaster of Paris and sulphate of lime, unground	Ton.
336	Platinum—unmanufactured, and in ingots, bars, sheets and wire	Lb.
338	Plumbago	Cwt.
	Potash—	
154	Carbonate of, crude or black salts	Lb.
155	Caustic, or hydrate of, not including refined, in sticks or rolls	Lb.
156	Chlorate of	Lb.
157	Muriate of	Lb.
158	Nitrate of, or saltpetre, crude	Lb.
159	Sulphate of, crude or refined	Lb.
340	Pulu	Cwt.
	R.	
1296	Rags, not specially provided for	Lb.
	Roots, in a crude state, not elsewhere specified—	
160	Columbo	Lb.
161	Dandelion	Lb.
162	Gentian	Lb.
163	Licorice	Lb.
164	Orris, or iris	Lb.
165	Rhubarb	Lb.
166	Sarsaparilla	Lb.
169	Salicine	Lb.

Class No. in Schedule E.		Unit of Quantity.
	Seeds and plants, not elsewhere specified—	
348	Anise	Lb.
350	Canary	Bush.
351	Caraway	Lb.
352	Cardamon	Lb.
353	Cummin, fenugreek, and fennel	Lb.
354	Hemp	Lb.
355	Mustard	Lb.
357	Rape	Lb.
358	Sugar beet	Lb.
	S.	
	Silk, unmanufactured—	
361	Cocoons	Lb.
362	Raw, or as reeled from the cocoons, but not doubled, twisted, or advanced in manufacture in any way	Lb.
363	Waste and noils	Lb.
	Silk, manufactures—	
1310	Sewing-silk, and silk thread or yarns of every description	Lb.
1311	Spun silk, in skeins or cops or on beams	Lb.
1312	Thrown silk, not more advanced than singles, tram, or organzine, twist and floss	Lb.
	Soda—	
170	Nitrate of, or cubic nitrate	Lb.
171	Chlorate of	Lb.
831	Spectacle and eyeglass lenses with their edges ground or beveled to fit frames	Gross.
832	Spectacles and eyeglasses, or spectacle and eyeglass frames	Gross.
	Spices, unground—	
365	Cassia buds	Lb.
366	Cassia and cassia vera	Lb.
367	Cinnamon, and chips of	Lb.
368	Cloves	Lb.
369	Clove stems	Lb.
370	Ginger root, not preserved or candied	Lb.
371	Mace	Lb.
372	Nutmegs	Lb.
373	Pepper, black or white	Lb.
374	Pimento	Lb.
375	All other, not specially provided for	Lb.
1336	Straw	Ton.
	Sugar, not elsewhere specified, and molasses—	
378	Molasses:	Gall.
	Sugars, all not above No. 16, Dutch standard in color, tank bottoms, sugar drainings, and sugar sweepings, sirups of cane juice, melada, concentrated melada, and concrete and concentrated molasses—	
379	Beet sugar	Lb.
380	Cane sugar	Lb.
381	Maple sugar	Lb.
	Sugar candy and confectionery, including chocolate confectionery, made wholly or in part of sugar—	Lb.
1344	Other not specially provided for	Lb.
	Sulphur—	
174	Lac, or precipitated	Lb.
175	Sulphur, or brimstone, crude, in bulk	Ton.
176	All other, not otherwise provided for	Ton.
111	Sumac, unmanufactured	Lb.
	T.	
	Tar and pitch—	
384	Coal tar, crude, and pitch of coal tar	Bbl.
385	Tar and pitch of wood	Bbl.
386	Tea	Lb.
389	Terra alba, or bauxite	Lb.
	Textile grasses or fibrous vegetable substances, not elsewhere specified—	
	Unmanufactured:	
390	Istle or Tampico fiber	Ton.
391	Jute	Ton.
392	Jute butts	Ton.
393	Manilla	Ton.
394	Sisal grass	Ton.
395	Sunn	Ton.
396	All other	Ton.
	Manufactures:	
397	Coir yarn	Lb.
398	Tin in bars, blocks, pigs, or grain or granulated	Lb.
399	Tinsel wire, lame or lahn	Lb.
400	Tobacco stems	Lb.
401	Turpentine, spirits of	Gall.
178	Turpentine, Venice	Lb.
	V.	
182	Vanilla beans	Lb.
1364	Varnishes, including gold size or Japan	Gall.
183	Verdigris, or subacetate of copper	Lb.
	W.	
184	Wax, vegetable or mineral	Lb.
404	Wax, bees'	Lb.
405	Whalebone, unmanufactured	Lb.
	Wood, and manufactures of—	
419	Firewood	Cord.
1401	Paving posts, railroad ties, and telephone and telegraph poles of cedar	No.
1402	Pickets and palings	M.
423	Railroad ties	No.
1395	Sawed boards, plank, deals, and all forms of sawed cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed	M. feet.
	Timber—	
1382	Used for spars and in building wharves	Cub. ft.
1383	Hewn and sawed	Cub. ft.
	Z.	
185	Zaffer	Lb.

REGULATIONS

FOR MARKING, STAMPING, BRANDING, ETC., OF IMPORTED GOODS AND PACKAGES UNDER SECTION 6 OF THE ACT OF OCTOBER 1, 1890.

CIRCULAR OF DECEMBER 20, 1890.

Section 6 of the Act of October 1, 1890, provides as follows:

That on and after the first day of March, eighteen hundred and ninety-one, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled they shall not be admitted to entry.

While the question as to whether goods imported on and after March 1, 1891, are properly "marked, stamped, branded, or labeled" under the above provision is to be decided by collectors of customs at the time of importation, and the language of the section is so plain as to hardly require an interpretation by the Department, yet, in view of the great number of inquiries received from importers and others, it is deemed proper to publish some of the conclusions reached by the Department in the premises for the information of all concerned.

1. While only such goods or articles of foreign manufacture "as are usually or ordinarily marked, stamped, branded, or labeled" are required to be so marked, etc., on and after the first of March, 1891, yet it will be observed that *all packages*, outside or other, containing any imported merchandise must be so marked, etc., to entitle the contents thereof to entry at the custom-house.

2. In the case of champagne wines, mineral waters, etc., in labeled bottles, the law will be substantially complied with if the outside packages are marked with the name of the country of origin.

3. In the case of small articles which can not be readily marked, the marking of the inside cartons and outside packages will be sufficient.

4. Sheets of zinc, tin-plate, and similar articles, which are not usually stamped, except to indicate gauge, etc., may be admitted to entry if the packages containing the same are marked, stamped, etc.

5. In the case of bottles with more than one label containing imported goods, the law will be complied with if but one of the labels thereon bears the name of the country of origin.

6. The prefix "from" placed before the name of the country of origin, as for instance, "*from* France," "*from* Germany," etc., is not essential, the law requiring simply the name of the *country* of origin to appear.

7. In the case of marking of bags containing muriate of potash, guano, and other like articles, where the marks are likely to become obliterated owing to the goods absorbing moisture while on the voyage of importation, the sweating of the bags, and handling, etc., before reaching destination, it is held that, as the admission to entry of such goods on and after March 1, 1891, is dependent upon their being plainly marked, etc., the shipper, importer, consignee, or agent, should see that such marking shall, by some one of the means required by the law, appear indelibly on the bags at the time of importation.

8. Labels, etc,, specifying the place of manufacture, and not the country, as, for instance, "Paris," "London," "Berlin," etc., do not comply with the law, and such name of the city of origin in addition to the name of the country of origin is not necessary.

9. In the case of watches which are ordinarily stamped, etc., the name of the country of origin should appear thereon; and it is held that in the case of such importations, from Switzerland, for instance, the word "Swiss" will meet the requirements of the law.

10. Fire-brick and other like rough articles imported in bulk need not be marked.

11. Goods coming from England, Scotland, Ireland, and Wales may be marked "Great Britain," but goods marked "England," "Scotland," etc., would not be excluded. It is held, however, that the name of the mother country of origin appearing on goods instead of the names of kingdoms, states, or divisions of countries, would more closely meet the requirements of the law.

12. Wool and other articles produced in the East Indies, Africa, etc., but shipped from ports in Europe should be marked with the name of the country of origin.

13. In the case of surgical instruments, physicians' supplies, chemical apparatus, and other similar articles which are usually packed in cartons, it will suffice if the cartons and outside packages containing the same are marked with the name of the country of origin.

14. Articles and packages may be marked either by stamping, branding, or labeling, as the party may choose.

15. In the case of pencils, steel pens, tooth brushes, licorice stick, common crockery, etc., the law will be complied with if the cartons and packages containing the same are marked (modified.) See S. S. 10,714 and additional regulations below.

16. Lead and tin in pigs, which is ordinarily and usually marked, etc., should also be marked with name of the country of origin.

17. Unmanufactured substances need not be marked, but whenever contained in packages the packages should be marked, etc.

18. The law does not require the name of the importer, shipper, or maker, to be marked, stamped, etc., on imported articles or packages.

19. Marking by stenciling with some indelible material would be a compliance with the law.

20. It is held that the word "Scotch" appearing on goods coming from Scotland would be sufficient under said provision.

21. In the case of kid gloves the law will be complied with if the name of the country of origin is made to appear on the bands surrounding a number of pairs of gloves, and not on each individual glove.

22. The placing of labels on anvils and other like articles, giving the name of the country of origin; the abbreviation "Eng.," as indicating England; the placing of the name of the country of origin on the bands inclosing bundles of metal bars, would be admissible under the law, and goods coming from any of the islands of the West Indies may be marked "West Indies."

WILLIAM WINDOM,
Secretary.

CIRCULAR OF JANUARY 28, 1891.

In view of the continued numerous inquiries received at this Department regarding the construction to be placed on Section 6 of the Act of October 1, 1890, as to the marking of imported goods and packages, which is required on and after March 1, 1891, it is deemed proper to publish some of the conclusions reached by the Department in the premises, in addition to those contained in its Circular No. 136 of December 20, 1890, as follows, viz :

1. Packages containing beer manufactured in Germany, of German malt and Austrian hops, should be marked "Germany," as indicating the country of origin of the article, it being the opinion of the Department that the provisions of Section 6 of said Act relate to the manufactured article as a whole, and do not contemplate a consideration of the different ingredients of an article for the purpose of such marking, stamping, branding, etc.

2. The provisions of said section do not contemplate the marking of coverings of crude or other substances of a moist or deliquescent nature, like certain kinds of sugar in mats, etc., where the permanent marking of the packages by any means whatever would be totally impracticable.

3. All foreign manufactured articles, dutiable or free, which are "usually or ordinarily marked, stamped, branded, or labeled," are required to be marked, etc., with the name of the country of origin.

4. The marking of packages of goods in this country, as the same are being discharged from the importing vessel, is inadmissible and contrary to the spirit and intent of the said provision of law.

5. Bundles of jute secured by ropes may be marked by means of tags, and, to avoid any question at the custom-house on entry of such and similarly imported goods, such as hides, skins, etc., it might be well to have them so tagged; but, in the opinion of the Department. said Section 6 does not regard such tying up of articles by ropes as consti-

tuting "packages *containing* * * * imported articles." Loose hides, being unmanufactured articles and not contained in packages, do not require marking.

6. All packages of sugar should be marked with the name of the country of origin, unless, as in the case of certain sugars in mats, etc., such marking is totally impracticable. (See paragraph 2.)

7. Castile and other soaps, which are not usually or ordinarily marked, etc., may be admitted to entry, provided the packages containing the same are duly marked.

8. Books, newspapers, pamphlets, maps, charts, engravings, sheet-music, and other printed matter, not being articles such as are "usually or ordinarily marked," etc., may be admitted to entry provided the cartons, boxes, wrappers, or coverings, etc., containing the same are duly marked.

9. Goods, which may bear foreign printed labels, may be relabeled, or the labels may be amended to meet the requirements of Section 6, thus obviating the destruction of the original labels, or the substitution of new packages.

10. The provisions of Section 6 will be complied with if the bales or crates containing imported baskets are duly marked, unless it is customary to mark the individual baskets.

11. Molasses imported in bulk in tanks, and pumped out into other receptacles on importation, is necessarily excluded from the provisions of Section 6.

12. The provisions of Section 6 as to the marking of *packages* of manufactured and other articles, with the name of the country of origin, applies to the country of origin of the *contents*, and not of the packages.

13. In case of importation of goods from Germany, Austria, etc., the law will be complied with if the goods are marked "German manufacture," "Austrian manufacture," etc.

14. Pumice-stone and marble in blocks, being unmanufactured articles and imported without coverings, do not require marking, etc.

15. Rags, although manufactured articles, can not of themselves be marked, but the packages containing the same should be duly marked with the name of country of origin of the goods, as rags *per se*, and not of the original cloths.

16. The stocks of guns may be marked by labels pasted thereon, giving the name of the country of origin.

17. Samples of manufactured articles, if ordinarily marked, must be marked the same as other imported articles.

18. The country of origin of imported manufactured articles, and of all packages containing any goods, is to be *indicated* by the name of the *country* only. The name "Paris," for instance, occurring on goods would not indicate that the goods were of French origin, as there are several places in the world bearing the name of Paris. "France" would be the only proper marking for goods of French origin, etc.

19. The fact that raw sugars may be melted at the refinery a few hours after entry can not operate to do away with the marking of the packages containing the same.

20. Grindstones, which are not ordinarily marked, and are imported without coverings, do not require marking under Section 6.

21. Blades of carving-knives, if ordinarily marked, etc., should be marked with the name of the country of origin, which marking may be done by means of stamping, branding, or labeling.

22. Cigar boxes, being boxes which are ordinarily marked, etc., should be marked, stamped, branded, or labeled in legible English words.

23. Sap-sago cheese, which it appears is marked by means of an impression on the cakes, should bear the additional marking of the name of the country of origin to insure entry at the custom-house.

24. Logs of wood, being unmanufactured articles, do not require marking, whether they are usually or ordinarily marked or branded or not.

25. The marking of packages of goods as the same are being placed on a steamer abroad for direct shipment to the United States is permissible in cases where the journey of the goods to the United States was commenced in the interior of a foreign country at the time of or before the passage of the Act of October 1, 1890, or were started by the shippers on such journey in ignorance of Section 6 of said Act.

26. Liquids of themselves being of course incapable of being marked, stamped, etc., the same are not such articles of foreign manufacture as are contemplated by Section 6, but, as prescribed by said section, the packages containing the same must be marked, and it is held that the marking of the outside packages will be sufficient. (See paragraph 2 of Circular No. 136 of December 20, 1890.)

27. Section 6 does not contemplate, in the case of pickles, and other like articles

composed of various ingredients, that the name of the country of origin of such ingredients shall appear on the packages, but simply the name of the country of origin of the manufactured article as a whole.

28. The law does not require that invoices of goods imported on and after March 1, 1891, shall exhibit the name of the country of origin of the goods covered thereby.

29. Packages containing meats, seeds, raisins, olive-oil, etc., put up in England, but produced in other countries, must exhibit the name of the country of origin of such articles.

30. Pig-iron, being in the nature of a rough, unmanufactured article, and imported in bulk, is exempted from the provisions of Section 6 as to marking, stamping, branding, etc.

31. Goods which arrive in the United States on and after March 1, 1891, and appear by the bills of lading and other documents to be merely intended for transit to Mexico or other foreign country, the same not being importations within the meaning of the statute, do not come within the scope of Section 6 as to marking, stamping, branding, etc.

32. There is no authority under the provisions of Section 6 for requiring the name of the maker or manufacturer of an article to appear thereon, in addition to the name of the country of origin.

33. Men's, women's, and children's garments are not considered such manufactured articles as "are usually or ordinarily marked, stamped, branded, or labeled," under the provisions of Section 6, and it will suffice thereunder if the packages, wrappers, cartons, or coverings of any kind, outside and inside, containing such articles, are marked in any manner with the name of the country of origin.

WILLIAM WINDOM,
Secretary.

ADDITIONAL DECISIONS AS TO MARKING MERCHANDISE, ETC.

"The Department is of opinion that all articles, *small or large, including steel pens*, etc., which are usually or ordinarily marked, stamped, branded, or labeled, must be plainly marked, stamped, branded, or labeled *in legible English words*, so as to indicate the country of their origin." "Paragraph 15 of Department's Circular" (of December 20, 1890) "is accordingly modified to meet the views herein set forth." (S. S., 10,714.)

In view of the fact that it is impossible to ascertain whether imported goods are properly "marked, stamped, branded, or labeled" *until after entry* and examination, "the entry thereof should *still* be allowed, and if, upon examination of the goods and packages, they are found *not* to be marked, stamped, branded, or labeled as required" by law, "the entry should be treated *as null and void*, and the goods held as unclaimed goods."

"In cases, however, where evidence is presented showing that such goods were manufactured before the passage of the Act of October 1, 1890, and that the ordinary marking, stamping, branding, etc., is done in the process of manufacture, as in the case of tile, cutlery, etc., the goods in question may be labeled or marked in some other manner so as to indicate the country of origin, but when *not* manufactured prior to that date, their entry cannot be allowed, and the importers will be required to export their goods, except in cases where collectors are satisfied that there was no wilful intention to evade the law, in which cases the Department will consider applications to mark the goods before they leave their custody." (S. S., 10,842.)

PART IV.

RATES OF TARE

PRESCRIBED PRIOR TO OCT. 1, 1890, UNDER SECTION 2898 OF THE REVISED STATUTES. (See PART I., 925.)

Almonds,	in bags,	2 per cent.
"	in bales,	2½ "
"	in frails,	8 "
Alum,	in casks,	10 "
Alum coarse, or ground,	in sacks,	2 lbs. per sack
Barytes,		3 per cent.
Cassia,	in mats.	9 "
Cheese,	in casks or tubs,	10 "
Chiccory,	in bags,	2 "
Cocoa,	in bags,	2 "
"	in ceroons,	8 "
Cinnamon,	in bales,	6 "
Coffee, Rio,	in double bags,	2 "
"	in single bags,	1 "
" All other, actual tare,		
Copperas,	in casks,	10 "
Currants,	in casks,	10 "
Hemp, Manilla,	in bales,	4 lbs. per bale.
" Hamburg, Leghorn, Trieste,		5 " "
Indigo,	in ceroons,	10 per cent.
Melado,		9 "
Nails,	in bags,	2 "
"	in casks,	8 "
Ochre, dry,	in casks,	8 "
" in oil,	in casks,	12 "
Paris White,	in casks,	10 "
Pepper,	in bags,	2 "
"	in double bags,	4 "
Peruvian bark,	in ceroons,	10 "
Pimento,	in bags,	2 "
Raisins,	in boxes,	25 "
"	in casks,	12 "
"	in half boxes,	27 "
"	in quarter boxes,	29 "
"	in frails,	4 "
Rice,	in bags,	2 "
Salt, alum, coarse or ground,	in sacks,	2 lbs. per sack.
" fine,	in sacks,	3 " "
Spanish Brown, dry,	in casks,	10 per cent.
" " in oil,	in casks,	12 "
Sugar,[1]	in boxes,	14 "
"	in barrels,	10 "
"	in mats and Pernambuco bags,	2 "
"	in other bags,	1½ "
Tobacco, leaf,	in bales,	13 lbs. per bale.
" Sumatra,[2]	in bales,	4½ " "
Whiting,	in casks,	10 per cent.

[1] Actual tare to be taken on sugar in tierces, hogsheads, and irregular packages.
[2] Schedule tare for the inside matting and cord only; for outside coverings, actual tare.

TABLE OF U. S. COINS, WITH THEIR WEIGHT AND VALUE

GOLD COINS.*	Weight in Grains.	Nom'l Value.	Acts authorizing their Coinage.			Acts establishing their present Legal Value.			References.
Minted since July 31, 1834.		$ cts.	Date.	Chap.	Sec.	Date.	Chap.	Sec.	
Double Eagles, . .	516	20 00	March 3, 1849,	109	1 & 2	March 3, 1849,	109	1, 2	9 Stat. 397, H. D. 738.
			Feb. 12, 1873,	131	14	Feb. 12, 1873,	131	14	17 Stat. 426.
Eagles, ...	258	10 00	June 28, 1834,	95	1	Jan. 18, 1837,	3	10	4 Stat. 699. 5 Stat. 136. H. D. 729, 733.
			Jan. 18, 1837,	3	10				
			Feb. 12, 1873,	131	14	Feb. 12, 1873,	131	14	17 Stat. 426.
Half Eagles, . . .	129	5 00	Same as above.			Same as above.			
Quarter Eagles, . .	64.5	2 50	" "			" "			
Three-Dollar Pieces,	77.4	3 00	Feb. 21, 1853,	79	7	Feb. 21, 1853,	79	7	10 Stat 160. H. D. 743
			March 3, 1853,	96	7				" " 181. H. D. 743
			Feb 12, 1873,	131	13, 14	Feb. 12, 1873,	131	13, 14	17 " 426.
Dollars, ...	25.8	1 00	March 3, 1849,	109	1, 2	March 3, 1849,	109	1, 2	9 " 397. H. D. 738
One-Dollar Pieces (the unit of value), . .	25.8	1 00	Feb. 12, 1873,	131	14	Feb. 12, 1873,	131	14	17 " 426.
Minted before July 31, 1834									
Eagles, ...	270	10 00	April 2, 1792,	16	9	June 28, 1834,	95	3	1 Stat. 246. 4 Stat. 699. 5 Stat. 136. H. D. 727, 730, 733.
						Jan. 18, 1837,	3	11	
Half Eagles, . . .	135	5 00	Same as above.			Same as above.			
Quarter Eagles, . .	67.5	2 50	" "			" "			
SILVER COINS.									
Minted since March 31, '53									
Trade Dollars, . . .	420	1 00	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Dollars,†	412.5	1 00	Jan. 18, 1837,	3	9	Jan. 18, 1837,	3	9	5 Stat. 136. H. D. 723
Half Dollars, . . .	192	50	Feb. 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. H. D. 742, 743.
			March 3, 1853,	96	7				
" . . .	192.9‡	50	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Quarter Dollars, . .	96.4	25	Feb 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. H. D. 742, 743.
			March 3, 1853,	96	7				
" . .	96.45‡	25	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Dimes, ...	38.4	10	Feb. 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. H. D. 742, 743.
			March 3, 1853,	96	7				
"	38.58‡	10	Feb. 12, 1873,	131	13, 15	Feb. 12, 1873,	131	13, 15	17 Stat. 426, 427.
Half Dimes, . . .	19.2	5	Feb. 21, 1853,	79	1	Feb. 21, 1853,	79	1	10 Stat. 160, 181. H. D., 742, 743.
			March 3, 1853,	96	7				
Three-Cent Pieces, .	11.52	3	March 3, 1851,	20	11	March 3, 1851,	20	11	9 Stat. 587. 10 Stat. 181. H. D. 739, 743.
			March 3, 1853,	[illegible]	7				
Do. prior to above date,	12.375	3	March 3, 1851,	20	11	March 3, 1851,	20	11	9 Stat. 587. H. D. 739
Minted under the Act of January 18, 1837.									
Dollars, ...	412.5	1 00	Jan. 18, 1837,	3	9	Jan. 18, 1837,	3	9	5 Stat. 136. H. D. 733
Half Dollars, . . .	208	50	Same as above.			Same as above.			Same as above.
Quarter Dollars, . .	103.125	25	" "			" "			" "
Dimes, ...	41.25	10	" "			" "			" "
Half Dimes, . . .	20.625	5	" "			" "			"
Minted before January 18, 1837.									
Dollars, ...	416	1 00	April 2, 1792,	16	9	Jan. 18, 1837,	3	11	1 Stat. 246. 5 Stat. 136. H. D. 727, 733.
Half Dollars, . . .	208	50	Same as above.			Same as above.			Same as above.
Quarter Dollars, . .	104	25	" "			" "			" "
Dimes, ...	41.6	10	" "			" "			" "
Half Dimes, . . .	20.8	5	" "			" "			" "
MINOR COINS.									
Five-Cent Pieces (copper and nickel), .	77.16	5	May 16, 1866,	81	1	May 16, 1866,	81	1	14 Stat. 47. H. D. 754
			Feb. 12, 1873,	131	16	Feb. 12, 1873,	131	16	17 Stat 427.
Three-Cent Pieces, .	30	3	March 3, 1865,	100	1	Mareh 3, 1865,	100	1	13 Stat. 517. H. D. 752,
			Feb. 12, 1873,	131	16	Feb. 12, 1873,	131	16	17 Stat. 427.
Two-Cent Pieces (copper, tin, and zinc),	96	2	April 22, 1864,	66	1	April 22, 1864,	66	1	13 Stat. 54. H. D. 750
Cents (copper), . .	264	1	April 2, 1792,	16	9	April 2, 1792,	16	9	1 Stat. 246. H. D. 727
" " . . .	168	1	Jan. 18, 1837,	3	12	Jan. 18, 1837,	3	12	5 Stat. 136. H. D. 732
" (copper and nickel), . . .	72	1	Feb. 21, 1857,	56	4	Feb. 21, 1857,	56	4	11 Stat. 163. H. D. 746
" (copper, tin and zinc), ...	48	1	April 22, 1864,	66	1	April 22, 1864,	66	1	13 Stat. 54. H. D. 750
			Feb. 12, 1873,	131	16	Feb. 12, 1873,	131	16	17 Stat. 427.
Half Cents (copper),	132	½	April 2, 1792,	16	9	April 2, 1792,	16	9	1 Stat. 246.
" "	84	½	Jan. 18, 1837,	3	12	Jan. 18, 1837,	3	12	5 Stat. 136. H. D. 734

* The present legal value of all United States coins, *when of full weight,* is the same as the nominal value, excepting that of the gold coins minted before July 31, 1834, which is put at 94 8-10 cents per pennyweight. There are, however, none of the latter now in circulation. "Stat.," in the last column, means "Statutes at Large;" and the initials "H. D.," refer to "Heyl's Digest."

The intrinsic value of the gold coins authorized by the Act of 1873, differs slightly from those of prior issue, after July 31, 1834 on account of the diminished proportion of silver in the alloy. But see Treas. Reg. post p. 3.

† Reissue provided for by Act of Feb. 28, 1878.

‡ The Act of 1873 fixes the weight of the Half Dollar at 12½ *grammes*, and the Quarter Dollar and Dime at ½ and 1-5 thereof. The reduction of the weight of these coins to *grains*, is made in accordance with the Act of July 28, 1866, ch. 301.

UNITED STATES TREASURY REGULATIONS AS TO MONEYS RECEIVABLE FOR DUTIES.

ART. 1001. Gold coins of the United States* are receivable for duties at their nominal value, in unlimited sums, provided the loss of weight by abrasion or ordinary wear does not exceed one-half of one per centum in twenty years, or in that proportion for a shorter period of circulation; but coins of less than the least current weight shall be received at their valuation, in proportion to their actual weight. (*Act Feb.* 12, 1873, *ch.* 131, § 14. 17 *Stat., p.* 426.)

Silver dollars of the United States, other than the trade-dollar, are receivable for duties, at their nominal value, in unlimited sums. (*Act February* 28, 1878, *ch.* 20, § 1, 20 *stat. p.* 25, S. S. 3498.)

Silver half-dollars, quarter-dollars, dimes, and half-dimes, coined previous to April, 1853, are receivable for duties, at their nominal value, in unlimited sums. (*Act Jan.* 18, 1837, *ch.* 3, § 9. *H. D., p.* 733.)

Silver trade-dollars, also silver half-dollars, quarter-dollars, dimes, and half-dimes, coined since April 1, 1853, are receivable for duties in amounts not exceeding five dollars in one payment. (*Acts Feb.* 21, 1853, *ch.* 79, §§ 1, 2 (*H. D., p.* 742), *and Feb.* 12, 1873, *ch.* 131, § 15. 17 *Stat., p.* 427.)

Five-cent pieces, coined between the years 1866 and† 1873, are receivable for duties in amounts not exceeding one dollar in one payment. (*Act May* 16, 1866, *ch.* 81, § 3. *H. D., p.* 754.)

Three-cent pieces, composed in part of silver and coined between the years 1851 and 1865, are receivable in sums not exceeding thirty cents in one payment, and three cent pieces, composed in part of nickel and coined between the years 1865 and† 1873, are receivable in amounts not exceeding sixty cents in one payment. (*Acts March* 3, 1851, *ch.* 20, § 11, *and March* 3, 1865, *ch.* 100, § 3. *H. D., pp.* 739, 752.)

Five-cent pieces, three cent pieces, and one-cent pieces, coined under the "coinage act of eighteen hundred and seventy-three," are receivable in amounts not exceeding twenty-five cents in one payment. (*Act Feb.* 12, 1873, *ch.* 131, § 16. 17 *Stat., p.* 427.)

Two-cent pieces and one-cent pieces, coined previous to† 1873, are receivable in sums not exceeding four cents in one payment. (*Act March* 3, 1865, *ch.* 100, § 6. *H. D., p.* 753.)

United States demand notes are receivable for duties at their nominal value, in unlimited amounts.

Coin certificates, being certificates of the deposit of gold coin‡ with the Treasurer or Assistant Treasurers of the United States, are receivable for duties at their nominal value to the amount of the duties to be paid.

ART. 1002. United States legal-tender notes and the circulating notes of national banks are receivable, at their nominal values, for all payments other than duties on imports; and the fractional-currency notes of the United States are receivable for all payments, other than customs, when offered in sums not exceeding five dollars.‖

ART. 1003. Payments in gold coin should be weighed by single pieces; but if in bulk, the coins must be separately examined and tested as far as neces-

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* Excepting those minted before July 31, 1834, which rate at $94\frac{8}{10}$ cents per pwt. (Act June 28, 1834, ch. 95, § 3. H. D., p. 730.)

† April 1, 1873.

‡ Or gold bullion. (Act of March 3, 1863, ch. 73, § 5. H. D., p. 793.)

‖ *Defaced and Mutilated Currency.*—Defaced and mutilated fractional and legal-tender notes, each equalling or exceeding by face measurement *three-fifths* of its original proportions *in one piece*, are, under previous regulations of the Department, if in a condition that the genuineness can be clearly ascertained, received at their full face value in payment of all *currency* dues to the United States. Smaller fragments cannot be received for such dues, but are, on conditions published, redeemable at the Treasury. Every officer of the Treasury Department is required to stamp the word "COUNTERFEIT" upon every spurious note presented to him, purporting to have been issued by the United States, or by a National Bank. (Act June 30, 1864, ch. 172, § 5. H. D., p. 816.)

sary; one-dollar pieces must be separated from larger coins and weighed apart, and the weighing in bulk must be done by amounts of ten dollars, one hundred dollars, one thousand dollars, or multiples thereof.

In weighing coins the ounce troy, and the decimals thereof, are to be used.

The standard weight and the least current weight of certain specified sums, in gold coins above the dollar, are as follows:

Amount.	Standard weight.	Least current weight.
$100,	5.375 oz.	5.348 oz.
500,	26 875 oz.	26.741 oz.
1000,	53 750 oz.	53.481 oz.
5000,	268.750 oz.	267.407 oz.

The gold dollar continuing current until the allowed deviation from standard weight in manufacture is exceeded by wear and abrasion, 5000 pieces will be current when weighing not less than $266\frac{145}{1000}$ ounces troy.

The standard weight and the least current weight of single gold coins of the United States, above the dollar, are as follows:

Coin.	Standard weight.	Least current weight.
Quarter-eagle,	64.5 grs.	64.18 grs.
Three-dollar,	77.4 grs.	77 02 grs.
Half-eagle,	129.0 grs	128 36 grs.
Eagle,	258.0 grs.	256.71 grs.
Double-eagle,	516.0 grs.	513.42 grs.

As the coinage law tolerates a deviation from the standard weight of one-quarter of a grain, or less, in the manufacture of the dollar piece, that coin will be current and receivable so long as it is not reduced below $25\frac{55}{100}$ grains in actual weight.

RECIPIENTS OF CUSTOMS DUES.

ART. 1004. At custom-houses where there are regularly designated cashiers, such cashiers shall be the sole recipients of customs moneys; at all other custom-houses or stations, either the collectors personally, or an officer specially designated for each custom-house or station, or inspectors of baggage, when so authorized, shall be the recipients of such moneys.

ART. 1005. Receipts may be demanded, and, when demanded, must be given as a matter of right for any payments of money on account of customs or other dues to the United States; but, for the due protection of the revenue, the collector should require an additional entry of the goods, or an additional copy of the document, to be presented, on which the receipt should be entered.

FOREIGN MONEYS OF ACCOUNT,

AND

THEIR VALUES IN UNITED STATES MONEY.

PROCLAIMED BY THE SECRETARY OF THE TREASURY.

JULY 1ST, 1891.

COUNTRY.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	COINS.	
				Gold.	Silver.
Argentine Republic..	Gold and Silver ..	Peso.....	$0.96,5	Argentine ($4.82,4) and ½ Argentine.	Peso and divisions.
Austria-Hungary.....	Silver	Florin.....	.36,3	4 florins ($1.92,9), 8 florins ($3.85,8), ducat ($2.28,7), and 4 ducats ($9.15,8).	1 and 2 florins.
Belgium.....	Gold and Silver ..	Franc.....	.19,3	10 and 20 francs.	5 francs.
Bolivia.....	Silver.....	Boliviano.....	.73,6	.....	Boliviano and divisions.
Brazil.....	Gold.....	Milreis.....	.54,6	5, 10 and 20 milreis.	½, 1 and 2 milreis.
British Possessions N. A. (except Newfoundland)..	Gold.....	Dollar	1.00		
Central American States: Costa Rica..... Guatemala ..... Honduras ..... Nicaragua..... Salvador.....	Silver.....	Peso.....	.73,6	.....	Peso and divisions.
Chili.....	Gold and Silver...	Peso.....	.91,2	Escudo ($1.82,4), doubloon ($4.56,1), and condor ($9.12,3).	Peso and divisions.
China.....	Silver.....	Tael..... Shanghai...	1.08,7		
		Tael..... Haikwan (Customs).	1.21		
Colombia.....	Silver.....	Peso.....	.73,6	Condor ($9.64.7) and double-condor.	Peso.
Cuba	Gold and Silver ..	Peso.....	.92,6	Doubloon ($5.01,7).	Peso.
Denmark.....	Gold.....	Crown.....	.26,8	10 and 20 crowns.	
Ecuador.....	Silver	Sucre.....	.73,6	Condor ($9.64,7) and double-condor.	Sucre and divisions.
Egypt.....	Gold.....	Pound (100 piastres...	4.94,3	Pound (100 piastres), 50 piastres, 20 piastres, 10 piastres, and 5 piastres.	1, 2, 5, 10 and 20 piastres.
Finland	Gold.....	Mark	.19,3	20 marks ($3.85,9), 10 marks ($1.93).	
France.....	Gold and Silver ..	Franc.....	.19,3	5, 10, 20, 50 and 100 francs.	5 francs.
German Empire.....	Gold.....	Mark	.23,8	5, 10 and 20 marks.	
Great Britain.....	Gold.....	Pound sterling	4.86,6½	Sovereign (pound sterling) and ½ sovereign.	
Grcece.....	Gold and Silver...	Drachma	.19,3	5, 10, 20, 50 and 100 drachms.	5 drachmas.
Hayti.....	Gold and Silver ..	Gourde	.96,5	.....	Gourde.
India.....	Silver.....	Rupee	.35	Mohur ($7.10,5).	Rupee and divisions.
Italy.....	Gold and Silver ..	Lira.....	.19,3	5, 10, 20, 50 and 100 liras.	5 liras.
Japan.....	Gold and Silver*	Yen..... Gold.....	.99,7	1, 2, 5, 10 and 20 yen.	
		Yen..... Silver.....	.79,3	.....	Yen.
Liberia	Gold.....	Dollar	1.00		
Mexico.....	Silver.....	Dollar	.80	Dollar ($0.98,3), 2½, 5, 10 and 20 dollars	Dollar (or peso) and divisions.
Netherlands.....	Gold and Silver ..	Florin	.40,2	10 florins.	½, 1 and 2½ florins.
Newfoundland	Gold.....	Dollar	1.01,4	2 dollars ($2.02,7).	
Norway.....	Gold.....	Crown.....	.26,8	10 and 20 crowns.	
Peru.....	Silver.....	Sol.....	.73,6	.....	Sol and divisions.
Portugal.....	Gold.....	Milreis.....	1.08	1, 2, 5 and 10 milreis.	
Russia.....	Silver.....	Rouble	.58,8	Imperial ($7,71,8) and ½ imperial †($3.86).	¼, ½ and 1 rouble.
Spain.....	Gold and Silver ..	Peseta.....	.19,3	25 pesetas.	5 pesetas.
Sweden.....	Gold	Crown.....	.26,8	10 and 20 crowns.	
Switzerland	Gold and Silver ..	Franc.....	.19,3	5, 10, 20, 50 and 100 francs.	5 francs.
Tripoli.....	Silver.....	Mahbub of 20 piastres	.66,4		
Turkey	Gold.....	Piastre.....	.04.4	25, 50, 100, 250 and 500 piastres.	
Venezuela.....	Silver.....	Bolivar.....	.14,7	5, 10, 20, 50 and 100 bolivars.	5 bolivars.

* Gold the nominal standard. Silver practically the standard.
† Coined since January 1, 1886. Old half-imperial = $3.98,6.

(*See also s.s.* 8628, 10,013, 10,428 *and* 10,453.)

WEIGHT, FINENESS, AND VALUE OF FOREIGN COINS,

As determined by U. S. Mint Assays, and proclaimed Jan. 1, 1874, *by the Secretary of the Treasury.*

EXPLANATORY REMARKS.

1. The weight is expressed in fractions of an ounce troy, agreeing with the terms used in the United States mints.

If it is desired to have the weight of any piece in grains, regard the thousandths of an ounce as integers, take their half, from which deduct four per cent. of that half, and the remainder will be grains.

2. The fineness is expressed in thousandth parts, *i. e.*, so many parts of pure gold or silver in 1000 parts of the coin. The old carat system is generally abandoned (except for jewelry), but it may be worth while to say that 41⅔ thousandths equal one carat.

3. The valuation of gold is a direct calculation from weight and fineness, at the legal rate of 25.8 grains, 900 fine, being equal to one dollar; or $20.672 (nearly) per ounce of fine gold.

Foreign coins, if converted into United States coins, will be subject to a charge of one-fifth of one per cent.

4. For the silver there is no fixed legal valuation as compared with gold. The value of the silver coins is computed at the rate of 120 cents per ounce, 900 fine, payable in subsidiary silver coin, that having been the mint price when the assays were made.

The gold value of silver is to be found in the bullion markets; at present it is about 113 cents per ounce, 900 fine.

5. These tables generally give the one principal coin of each country, from which the other sizes are easily deduced. Thus, when the franc system is used, there are generally gold pieces of 40, 20, 10, and 5 francs, all in due proportion. But in silver the fractional coins are very often of less intrinsic value than the normal coin, proportionally. These are seldom exported.

GOLD COINS.

COUNTRY.	DENOMINATION.	Weight.	Fineness	Value in U. S, gold coin.
		Ounces.	*Thous.*	$ *cts. mls.*
AUSTRIA	Fourfold Ducat	0.448	986	9 13 2
"	Souverain (no longer coined)	0.363	900	6 75 4
"	4 Florins (new)	0.104	900	1 93 5
BELGIUM	25 Francs	0.254	899	4 72 0
BRAZIL	20 Milreis	0.575	916.5	10 89 4
CENTRAL AMERICA	2 Escudos	0.209	853.5	3 68 8
" "	4 Reals	0.027	875	0 48 8
CHILI	10 Pesos (dollars)	0.492	898	9 13 6
COLOMBIA and South America generally	Old Doubloon*	0.867	870	15 50 3
DENMARK	Old 10 Thaler.	0.427	895	7 90 0
EGYPT	Bedidlik (100 Piasters)	0.275	875	4 97 4
ENGLAND	Pound or Sovereign (new)†	0.256.8	916.5	4 86 5
"	Pound average (worn)	0.256.3	916 5	4 85 6
FRANCE	20 Francs (no new issues)	0.207	899	3 84 7
GERMANY	Old 10 Thaler (Prussian)	0.427	903	7 97 1
GREECE	20 Drachms	0.185	900	3 44 2
INDIA (British)	Mohur, or 15 Rupees‡	0.375	916.5	7 10 5
ITALY	20 Lire (Francs)	0.207	899	3 84 7
JAPAN	Cobang (obsolete)	0.289	572	3 57 6
"	New 20 Yen	1.072	900	19 94 4
MEXICO	Old Doubloon (average)	0.867	870	15 59 3
"	20 Pesos (Empire)	1.086	875	19 64 3
"	20 Pesos (Repub), new	1.081	873	19 51 5
NETHERLANDS	10 Guilders	0.215	899	3 99 7
NEW GRANADA	10 Pesos (Dollars)	0.525	891.5	9 67 5
PERU	20 Soles	1.055	898	19 21 3
PORTUGAL	Coroa (Crown)	0.308	912	5 80 7
RUSSIA	5 Roubles	0.210	916	3 97 6
SPAIN	100 Reals	0.268	896	4 96 4
"	80 Reals	0.215	869.5	3 86 4
"	16 Escudos	0.270.8	896	5 01 5
SWEDEN	Ducat	0.111	975	2 23 7
"	Carolin (10 Francs)	0.104	900	1 93 5
TUNIS	25 Piastres	0.161	900	2 99 5
TURKEY	100 Piastres	0.231	915	4 37 0

* The *doubloon* (doblon, or more properly *onza*, though not really an ounce Spanish) is now generally discontinued. These figures answer as well for the doubloon of Peru, Chili, Bolivia, &c., and therefore, this item stands for all. Popayan pieces were rather inferior.

† The sovereigns coined at Melbourne and Sydney, in Australia, and distinguished only by the mint marks M and S, are the same as those of the London mint. Sovereigns generally are up to the legal fineness, 916⅔ (or 22 carats).

‡ The last coinage of *mohurs* was in 1862.

SILVER COINS.

COUNTRY.	DENOMINATION.	Weight.	Fineness	Value in subsidiary silver coin.
		Ounces.	*Thous'nds*	$ *cts.* *mills.*
AUSTRIA	Old Rix Dollar	0.902	833	1 00 2
"	Old Scudo (Crown)	0.836	902	1 00 5
"	Florin, before 1858	0.451	833	0 50 1
"	New Florin	0.397	900	0 47 6
"	New Union Dollar	0.596	900	0 71 5
"	Maria Theresa Dollar 1780	0.895	838	1 00 0
BELGIUM	5 Francs	0.803	897	0 96 0
"	2 Francs	0.320	835	0 35 6
BOLIVIA	New Dollar	0.801	900	0 96 1
BRAZIL	Double Milreis	0.820	918.5	1 00 4
CANADA	20 Cents	0.150	925	0 18 5
"	25 Cents	0.187.5	925	0 23 1
CENTRAL AMERICA,	Dollar	0.866	850	0 98 1
CHILI	Old Dollar	0.864	908	1 04 6
"	New Dollar	0.801	900.5	0 96 2
CHINA	Dollar (English mint)	0.866	901	1 04 0
"	10 Cents	0.087	901	0 10 5
DENMARK	2 Rigsdaler	0.927	877	1 08 4
EGYPT	Piaster (new)	0.040	755	0 04 0
ENGLAND	Shilling (new)	0.182.5	924.5	0 22 5
"	Shilling (average)	0.178	925	0 21 9
FRANCE	5 Franc (average)	0.800	900	0 96 0
"	2 Franc	0.320	835	0 35 6
NORTH GERMAN STATES	Thaler (before 1857)	0.712	750	0 71 2
" " "	Thaler (new)	0.595	900	0 71 4
SOUTH GERMAN STATES	Florin	0.340	900	0 40 8
GERMAN EMPIRE	5 Marks (new)	0.804	900	0 96 5
GREECE	5 Drachms	0.719	900	0 86 3
HINDOSTAN	Rupee	0.374	916.5	0 45 7
ITALY	5 Lire	0.800	900	0 96 0
"	Lira	0.160	835	0 17 8
JAPAN	Itzebu (no longer coined)	0.279	890	0 33 1
"	1 Yen	0.866.7	900	1 04 0
"	50 Sen	0.402	800	0 42 8
MEXICO	Dollar (average)	0.866	901	1 04 0
"	Peso of Maxmilian	0.861	902.5	1 03 6
NETHERLANDS	2½ Guilders	0.804	944	1 01 2
NORWAY	Specie Daler	0.927	877	1 08 4
NEW GRANADA	Dollar of 1857	0.803	896	0 96 0
PERU	Old Dollar	0.866	901	1 04 3
"	Dollar of 1858	0.766	909	0 92 8
"	Half Dollar of 1836 and 1838	0.433	650	0 37 5
"	Sol	0.802	900	0 96 0
PORTUGAL	500 Reis	0.400	912	0 48 6
ROMANIA	2 Lei (Francs) new	0.322	835	0 35 8
RUSSIA	Rouble	0.667	875	0 77 8
SPAIN	5 Pesetas (dollar)	0.800	900	0 96 0
"	Peseta (pistareen)	0.160	835	0 17 8
SWEDEN	Ricksdaler	0 273	750	0 27 3
SWITZERLAND	2 Francs	0.320	835	0 35 6
TUNIS	5 Piastres	0.511	898 5	0 61 2
TURKEY	20 Piastres	0.770	830	0 85 2

INVOICE CURRENCIES.

SECTION 2838 of the Revised Statutes (see Part I, paragraph 1840), provides that "all invoices of merchandise *subject to a duty ad valorem* shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such merchandise, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or of foreign coins, by law made current within the United States, in such foreign place or country."

Invoices of free goods, or of goods paying strictly specific duty, may be made out in the currency of the United States, or that of any other country where its value is fixed by our laws. (R. R., pt. iv, Art. 25.)

In ascertaining the value of imports for the assessment of duties, the currency of the invoice must be converted into money of the United States according to the rates of value ascertained and made known in pursuance of law; the standard gold dollar being the unit of the money of account of the United States. (Tr. Regs., Acts 345 and 993.)

"Where the standard value of a foreign currency has been proclaimed by the Secretary of the Treasury in the manner provided by law, or, not having been so proclaimed, has been fixed by a special enactment, that value is to be taken in all cases in estimating customs duties, unless collectors have been otherwise instructed, or unless a depreciation of the value of the foreign currency expressed in an invoice *from the standard of that currency* shall be shown by consular certificate thereto attached."* (*Ibid.*, Art. 993, as amended June 29, 1874, S. S., 1870.)

Where the standard value of a foreign currency has not been so proclaimed, an invoice expressed in such currency must be accompanied by a consular certificate, showing its value in standard gold dollars of the United States. (*Ibid.*)

"When silver is the legal standard of a foreign currency and represents the unit of account, its value is to be reduced to the basis of gold on the assumption that the ratio of $15\frac{1}{2}$ to 1, or such other ratio as may be from time to time established, represents the relative values of silver and gold." (*Ibid.*, Art. 994.)

Invoices of Swiss goods made out in the "franc federal," do not require the consular currency certificate. (*Ibid.*, Art. 995.)

"In the absence of the required currency certificate, the goods will be admitted to entry on the usual appraisement, but the importer will be required to give bond to produce such certificate, whether the import be subject to duty or not, and the final liquidation of duties will be delayed until the filing of the certificate or the expiration of the bond." (*Ibid.*, Art. 998.)

German thalers have ceased to be the unit of value in Germany, excepting Bavaria and Wurtemberg, and the *mark* has been substituted. All invoices of goods subject to a duty ad valorem, imported from Germany, other than from Bavaria and Wurtemburg, should be made out in marks, and such invoices representing other currencies should be rejected. (S. S., 2262.)

An invoice made out in the currency *actually paid* may be received by a collector of customs, *if it contains* also a true statement of the actual cost of the merchandise in the currency of the country whence the goods were imported, and in all other respects complies with the laws and regulations governing the subject. (S. S., 2536.)

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* See ante, Part I, paragraph 1865, for statutory provision as to depreciated currency.

STERLING MONEY OF GREAT BRITAIN,

CONVERTED INTO MONEY OF THE UNITED STATES.

ESTIMATING THE POUND OR SOVEREIGN AT $4.8665, IN ACCORDANCE WITH THE ACT OF MARCH 3, 1873.*

			$ cts. m.
One Pound	(£) =	$4.8665 or	4.86.6½.
One Shilling	(*s.*) =	.243325 or	24.3$\frac{1}{4}\frac{3}{0}$ or 24$\frac{1}{4}\frac{3}{0}\frac{3}{0}$ cents.
One Penny	(*d.*) =	.020277083+ or	2.0$\frac{1}{4}\frac{3}{8}\frac{3}{0}$ or 2$\frac{1}{4}\frac{3}{8}\frac{3}{0}\frac{0}{0}$ "
One Farthing	(*qr.*) =	.00506927083+ or	.5$\frac{1}{1}\frac{3}{9}\frac{3}{2}\frac{0}{0}$ or 0$\frac{2}{4}\frac{4}{8}\frac{3}{0}\frac{3}{0}\frac{2}{0}\frac{5}{0}$ "

The Penny at 2.03 cents, and the Farthing at .51 of a cent, is sufficiently near the true rate for customs purposes. For a closer computation see the next table.

s.	*d.*	*qrs.*	$ *cts. m.*	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
	0	½	2.5	1	4.8665	54	262.7910	107	520.7155	160	778.6400
	1		5	2	9.7330	55	267.6575	108	525.5820	161	783.5065
	2		01	3	14.5995	56	272.5240	109	530.4485	162	788.3730
	3		01 5	4	19.4660	57	277.3905	110	535.3150	163	793.2395
1			02	5	24.3325	58	282.2570	111	540.1815	164	798.1060
2			04	6	29.1990	59	287.1235	112	545.0480	165	802.9725
3			06	7	34.0655	60	291.9900	113	549 9145	166	807.8390
4			08	8	38.9320	61	296.8565	114	554.7810	167	812.7055
5			10	9	43.7985	62	301.7230	115	559.6475	168	817.5720
6			12	10	48 6650	63	306.5895	116	564.5140	169	822.4385
7			14	11	53.5315	64	311.4560	117	569.3805	170	827.3050
8			16	12	58.3980	65	316.3225	118	574.2470	171	832.1715
9			18	13	63.2645	66	321 1890	119	579 1135	172	837.0380
10			20	14	68.1310	67	326.0555	120	583.9800	173	841.9045
11			22	15	72.9975	68	330.9220	121	588.8465	174	846.7710
1			24	16	77.8640	69	335.7885	122	593.7130	175	851.6375
1	6		36 5	17	82.7305	70	340.6550	123	598.5795	176	856.5040
2			49	18	87.5970	71	345.5215	124	603.4460	177	861.3705
2	6		61	19	92.4635	72	350.3880	125	608.3125	178	866.2370
3			73	20	97.3300	73	355.2545	126	613.1790	179	871.1035
3	6		85	21	102.1965	74	360.1210	127	618.0455	180	875.9700
4			97	22	107.0630	75	364.9875	128	622.9120	181	880.8365
4	6		1 09 5	23	111.9295	76	369.8540	129	627.7785	182	885.7030
5			1 22	24	116.7960	77	374.7205	130	632.6450	183	890.5695
5	6		1 34	25	121.6625	78	379.5870	131	637.5115	184	895.4360
6			1 46	26	126.5290	79	384.4535	132	642 3780	185	900.3025
6	6		1 58	27	131.3955	80	389 3200	133	647.2445	186	905.1690
7			1 70	28	136.2620	81	394.1865	134	652.1110	187	910.0355
7	6		1 82 5	29	141.1285	82	399.0530	135	656.9775	188	914.9020
8			1 95	30	145.9950	83	403.9195	136	661 8440	189	919.7685
8	6		2 07	31	150.8615	84	408.7860	137	666 7105	190	924.6350
9			2 19	32	155.7280	85	413.6525	138	671.5770	191	929.5015
9	6		2 31	33	160.5945	86	418.5190	139	676.4435	192	934.3680
10			2 43	34	165.4610	87	423.3855	140	681.3100	193	939.2345
10	6		2 55 5	35	170.3275	88	428.2520	141	686.1765	194	944.1010
11			2 68	36	175.1940	89	433.1185	142	691.0430	195	948.9675
11	6		2 80	37	180.0605	90	437.9850	143	695.9095	196	953.8340
12			2 92	38	184.9270	91	442.8515	144	700.7760	197	958.7005
12	6		3 04	39	189.7935	92	447.7180	145	705.6425	198	963.5670
13			3 16	40	194.6600	93	452.5845	146	710.5090	199	968.4335
13	6		3 28 5	41	199.5265	94	457.4510	147	715.3755	200	973.3000
14			3 41	42	204.3930	95	462 3175	148	720.2420	201	978 1665
14	6		3 53	43	209.2595	96	467.1840	149	725.1085	202	983.0330
15			3 65	44	214 1260	97	472.0505	150	729.9750	203	987.8995
15	6		3 77	45	218.9925	98	476.9170	151	734.8415	204	992.7660
16			3 89	46	223 8590	99	481.7835	152	739.7080	205	997.6325
16	6		4 01 5	47	228.7255	100	486.6500	153	744.5745	206	1002.4990
17			4 14	48	233.5920	101	491.5165	154	749.4410	207	1007.3655
17	6		4 26	49	238.4585	102	496.3830	155	754.3075	208	1012.2320
18			4 38	50	243.3250	103	501.2495	156	759.1740	209	1017.0985
18	6		4 50	51	248.1915	104	506.1160	157	764.0405	210	1021.9650
19			4 62	52	253.0580	105	510.9825	158	768.9070	211	1026.8315
19	6		4 74 5	53	257.9245	106	515.8490	159	773 7735	212	1031.6980

* This table cannot be used for the Pounds of the British North American Provinces.

STERLING MONEY OF GREAT BRITAIN.

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
213	1036.5645	284	1382.0860	355	1727.6075	426	2073.1290	497	2418.6505
214	1041.4310	285	1386.9525	356	1732.4740	427	2077.9955	498	2423.5170
215	1046.2975	286	1391.8190	357	1737.3405	428	2082.8620	499	2428.3835
216	1051.1640	287	1396.6855	358	1742.2070	429	2087.7285	500	2433.2500
217	1056.0305	288	1401.5520	359	1747.0735	430	2092.5950	501	2438 1165
218	1060.8970	289	1406.4185	360	1751 9400	431	2097.4615	502	2442.9830
219	1065.7635	290	1411.2850	361	1756.8065	432	2102.3280	503	2447.8495
220	1070.6300	291	1416.1515	362	1761.6730	433	2107.1945	504	2452.7160
221	1075.4965	292	1421.0180	363	1766.5395	434	2112.0610	505	2457.5825
222	1080.3630	293	1425.8845	364	1771.4060	435	2116.9275	506	2462.4490
223	1085.2295	294	1430.7510	365	1776.2725	436	2121.7940	507	2467.3155
224	1090.0960	295	1435.6175	366	1781.1390	437	2126 6605	508	2472 1820
225	1094.9625	296	1440.4840	367	1786.0055	438	2131.5270	509	2477.0485
226	1099.8290	297	1445.3505	368	1790.8720	439	2136.3935	510	2481.9150
227	1104 6955	298	1450.2170	369	1795.7385	440	2141.2600	511	2486.7815
228	1109.5620	299	1455.0835	370	1800.6050	441	2146.1265	512	2491.6480
229	1114.4285	300	1459.9500	371	1805.4715	442	2150.9930	513	2496.5145
230	1119.2950	301	1464.8165	372	1810.3380	443	2155.8595	514	2501.3810
231	1124.1615	302	1469.6830	373	1815.2045	444	2160.7260	515	2506.2475
232	1129.0280	303	1474.5495	374	1820.0710	445	2165.5925	516	2511.1140
233	1133.8945	304	1479.4160	375	1824.9375	446	2170.4590	517	2515.9805
234	1138 7610	305	1484.2825	376	1829.8040	447	2175.3255	518	2520.8470
235	1143.6275	306	1489.1490	377	1834.6705	448	2180.1920	519	2525.7135
236	1148.4940	307	1494.0155	378	1839.5370	449	2185 0585	520	2530.5800
237	1153.3605	308	1498.8820	379	1844.4035	450	2189.9250	521	2535.4465
238	1158.2270	309	1503 7485	380	1849.2700	451	2194.7915	522	2540.3130
239	1163.0935	310	1508.6150	381	1854.1365	452	2199.6580	523	2545.1795
240	1167.9600	311	1513.4815	382	1859.0030	453	2204.5245	524	2550.0460
241	1172.8265	312	1518.3480	383	1863.8695	454	2209.3910	525	2554.9125
242	1177.6930	313	1523 2145	384	1868 7360	455	2214 2575	526	2559.7790
243	1182.5595	314	1528.0810	385	1873.6025	456	2219.1240	527	2564.6455
244	1187.4260	315	1532.9475	386	1878.4690	457	2223.9905	528	2569.5120
245	1192.2925	316	1537.8140	387	1883.3355	458	2228.8570	529	2574.3785
246	1197.1590	317	1542.6805	388	1888.2020	459	2233.7235	530	2579.2450
247	1202 0255	318	1547.5470	389	1893.0685	460	2238.5900	531	2584.1115
248	1206.8920	319	1552.4135	390	1897.9350	461	2243.4565	532	2588.9780
249	1211.7585	320	1557.2800	391	1902.8015	462	2248.3230	533	2593.8445
250	1216.6250	321	1562.1465	392	1907.6680	463	2253.1895	534	2598.7110
251	1221.4915	322	1567.0130	393	1912.5345	464	2258.0560	535	2603.5775
252	1226.3580	323	1571 8795	394	1917.4010	465	2262.9225	536	2608.4440
253	1231.2245	324	1576.7460	395	1922.2675	466	2267.7890	537	2613.3105
254	1236.0910	325	1581.6125	396	1927.1340	467	2272.6555	538	2618.1770
255	1240.9575	326	1586.4790	397	1932.0005	468	2277.5220	539	2623.0435
256	1245.8240	327	1591.3455	398	1936.8670	469	2282.3885	540	2627.9100
257	1250.6905	328	1596.2120	399	1941.7335	470	2287.2550	541	2632.7765
258	1255.5570	329	1601.0785	400	1946.6000	471	2292.1215	542	2637.6430
259	1260.4235	330	1605.9450	401	1951 4665	472	2296.9880	543	2642.5095
260	1265.2900	331	1610.8115	402	1956.3330	473	2301 8545	544	2647 3760
261	1270.1565	332	1615.6780	403	1961.1995	474	2306.7210	545	2652.2425
262	1275.0230	333	1620.5445	404	1966.0660	475	2311.5875	546	2657.1090
263	1279.8895	334	1625.4110	405	1970.9325	476	2316.4540	547	2661.9755
264	1284.7560	335	1630.2775	406	1975.7990	477	2321.3205	548	2666.8420
265	1289.6225	336	1635.1440	407	1980 6655	478	2326.1870	549	2671.7085
266	1294.4890	337	1640.0105	408	1985.5320	479	2331.0535	550	2676.5750
267	1299.3555	338	1644.8770	409	1990.3985	480	2335.9200	551	2681.4415
268	1304.2220	339	1649.7435	410	1995.2650	481	2340.7865	552	2686.3080
269	1309.0885	340	1654.6100	411	2000.1315	482	2345.6530	553	2691.1745
270	1313.9550	341	1659.4765	412	2004.9980	483	2350.5195	554	2696.0410
271	1318.8215	342	1664 3430	413	2009 8645	484	2355.3860	555	2700.9075
272	1323.6880	343	1669.2095	414	2014.7310	485	2360.2525	556	2705.7740
273	1328 5545	344	1674.0760	415	2019.5975	486	2365.1190	557	2710.6405
274	1333.4210	345	1678.9425	416	2024.4640	487	2369.9855	558	2715.5070
275	1338.2875	346	1683.8090	417	2029.3305	488	2374.8520	559	2720.3735
276	1343.1540	347	1688.6755	418	2034.1970	489	2379.7185	560	2725 2400
277	1348.0205	348	1693.5420	419	2039.0635	490	2384.5850	561	2730.1065
278	1352.8870	349	1698.4085	420	2043.9300	491	2389.4515	562	2734.9730
279	1357.7535	350	1703.2750	421	2048.7965	492	2394.3180	563	2739.8395
280	1362.6200	351	1708.1415	422	2053.6630	493	2399.1845	564	2744.7060
281	1367.4865	352	1713 0080	423	2058 5295	494	2404.0510	565	2749.5725
282	1372.3530	353	1717.8745	424	2063.3960	495	2408.9175	566	2754 4390
283	1377.2195	354	1722.7410	425	2068.2625	496	2413.7840	567	2759.3055

STERLING MONEY OF GREAT BRITAIN.

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
568	2764.1720	639	3109 6935	710	3455.2150	781	3800.7365	852	4146.2580
569	2769.0385	640	3114 5600	711	3460.0815	782	3805.6030	853	4151.1245
570	2773.9050	641	3119.4265	712	3464.9480	783	3810.4695	854	4155.9910
571	2778.7715	642	3124.2930	713	3469.8145	784	3815.3360	855	4160.8575
572	2783.6380	643	3129 1595	714	3474.6810	785	3820 2025	856	4165.7240
573	2788.5045	644	3134 0260	715	3479.5475	786	3825.0690	857	4170.5905
574	2793.3710	645	3138.8925	716	3484.4140	787	3829.9355	858	4175 4570
575	2798.2375	646	3143.7590	717	3489.2805	788	3834 8020	859	4180.3235
576	2803.1040	647	3148.6255	718	3494.1470	789	3839.6685	860	4185.1900
577	2807.9705	648	3153.4920	719	3499.0135	790	3844.5350	861	4190 0565
578	2812.8370	649	3158.3585	720	3503.8800	791	3849.4015	862	4194.9230
579	2817.7035	650	3163.2250	721	3508.7465	792	3854.2680	863	4199.7895
580	2822.5700	651	3168.0915	722	3513 6130	793	3859.1345	864	4204.6560
581	2827.4365	652	3172.9580	723	3518.4795	794	3864.0010	865	4209.5225
582	2832.3030	653	3177.8245	724	3523.3460	795	3868.8675	866	4214.3890
583	2837.1695	654	3182.6910	725	3528 2125	796	3873.7340	867	4219.2555
584	2842.0360	655	3187.5575	726	3533.0790	797	3878 6005	868	4224.1220
585	2846.9025	656	3192.4240	727	3537 9455	798	3883.4670	869	4228.9885
586	2851.7690	657	3197.2905	728	3542.8120	799	3888.3335	870	4233.8550
587	2856.6355	658	3202.1570	729	3547.6785	800	3893 2000	871	4238.7215
588	2861.5020	659	3207.0235	730	3552.5450	801	3898.0665	872	4243.5880
589	2866.3685	660	3211.8900	731	3557.4115	802	3902.9330	873	4248.4545
590	2871.2350	661	3216.7565	732	3562.2780	803	3907.7995	874	4253.3210
591	2876.1015	662	3221.6230	733	3567.1445	804	3912.6660	875	4258.1875
592	2880.9680	663	3226.4895	734	3572.0110	805	3917.5325	876	4263.0540
593	2885.8345	664	3231.3560	735	3576.8775	806	3922.3990	877	4267.9205
594	2890.7010	665	3236.2225	736	3581.7440	807	3927.2655	878	4272.7870
595	2895.5675	666	3241.0890	737	3586.6105	808	3932.1320	879	4277.6535
596	2900 4340	667	3245.9555	738	3591.4770	809	3936.9985	880	4282.5200
597	2905.3005	668	3250.8220	739	3596.3435	810	3941.8650	881	4287.3865
598	2910.1670	669	3255.6885	740	3601.2100	811	3946.7315	882	4292.2530
599	2915.0335	670	3260.5550	741	3606.0765	812	3951.5980	883	4297.1195
600	2919.9000	671	3265.4215	742	3610.9430	813	3956.4645	884	4301.9860
601	2924.7665	672	3270.2880	743	3615.8095	814	3961.3310	885	4306.8525
602	2929.6330	673	3275.1545	744	3620.6760	815	3966.1975	886	4311.7190
603	2934.4995	674	3280.0210	745	3625.5425	816	3971.0640	887	4316.5855
604	2939.3660	675	3284.8875	746	3630 4090	817	3975.9305	888	4321.4520
605	2944.2325	676	3289.7540	747	3635.2755	818	3980.7970	889	4326.3185
606	2949.0990	677	3294.6205	748	3640.1420	819	3985.6635	890	4331.1850
607	2953.9655	678	3299.4870	749	3645.0085	820	3990.5300	891	4336.0515
608	2958.8320	679	3304.3535	750	3649.8750	821	3995.3965	892	4340.9180
609	2963.6985	680	3309.2200	751	3654.7415	822	4000.2630	893	4345.7845
610	2968.5650	681	3314.0865	752	3659.6080	823	4005.1295	894	4350.6510
611	2973.4315	682	3318.9530	753	3664.4745	824	4009.9960	895	4355 5175
612	2978.2980	683	3323.8195	754	3669.3410	825	4014.8625	896	4360 3840
613	2983.1645	684	3328 6860	755	3674.2075	826	4019.7290	897	4365.2505
614	2988.0310	685	3333.5525	756	3679.0740	827	4024.5955	898	4370.1170
615	2992.8975	686	3338.4190	757	3683.9405	828	4029.4620	899	4374.9835
616	2997.7640	687	3343.2855	758	3688 8070	829	4034.3285	900	4379.8500
617	3002.6305	688	3348.1520	759	3693.6735	830	4039.1950	901	4384.7165
618	3007.4970	689	3353.0185	760	3698.5400	831	4044.0615	902	4389.5830
619	3012.3635	690	3357.8850	761	3703.4065	832	4048.9280	903	4394.4495
620	3017.2300	691	3362.7515	762	3708.2730	833	4053.7945	904	4399.3160
621	3022.0965	692	3367.6180	763	3713.1395	834	4058 6610	905	4404.1825
622	3026.9630	693	3372.4845	764	3718.0060	835	4063.5275	906	4409 0490
623	3031.8295	694	3377.3510	765	3722.8725	836	4068.3940	907	4413.9155
624	3036.6960	695	3382.2175	766	3727.7390	837	4073.2605	908	4418.7820
625	3041.5625	696	3387.0840	767	3732.6055	838	4078.1270	909	4423.6485
626	3046.4290	697	3391.9505	768	3737.4720	839	4082.9935	910	4428.5150
627	3051.2955	698	3396.8170	769	3742.3385	840	4087.8600	911	4433.3815
628	3056.1620	699	3401.6835	770	3747.2050	841	4092.7265	912	4438.2480
629	3061.0285	700	3406.5500	771	3752.0715	842	4097.5930	913	4443.1145
630	3065.8950	701	3411.4165	772	3756.9380	843	4102.4595	914	4447.9810
631	3070.7615	702	3416.2830	773	3761.8045	844	4107.3260	915	4452.8475
632	3075.6280	703	3421.1495	774	3766.6710	845	4112.1925	916	4457.7140
633	3080.4945	704	3426.0160	775	3771.5375	846	4117.0590	917	4462.5805
634	3085.3610	705	3430.8825	776	3776.4040	847	4121.9255	918	4467.4470
635	3090.2275	706	3435.7490	777	3781.2705	848	4126 7920	919	4472.3135
636	3095.0940	707	3440.6155	778	3786.1370	849	4131.6585	920	4477.1800
637	3099.9605	708	3445.4820	779	3791.0035	850	4136.5250	921	4482.0465
638	3104.8270	709	3450.3485	780	3795.8700	851	4141.3915	922	4486.9130

STERLING MONEY OF GREAT BRITAIN.

£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.	£	Dollars and Decimals thereof.
923	4491.7795	943	4589.1095	963	4686.4395	982	4778.9030	2000	9733.0000
924	4496.6460	944	4593.9760	964	4691.3060	983	4783.7695	3000	14599.5000
925	4501.5125	945	4598 8425	965	4696.1725	984	4788.6360	4000	19466.0000
926	4506.3790	946	4603.7090	966	4701.0390	985	4793.5025	5000	24332.5000
927	4511.2455	947	4608.5755	967	4705.9055	986	4798.3690	6000	29199.0000
928	4516.1120	948	4613.4420	968	4710.7720	987	4803.2355	7000	34065.5000
929	4520.9785	949	4618.3085	969	4715.6385	988	4808.1020	8000	38932.0000
930	4525 8450	950	4623.1750	970	4720.5050	989	4812.9685	9000	43798.5000
931	4530.7115	951	4628.0415	971	4725.3715	990	4817.8350	10000	48665.0000
932	4535.5780	952	4632.9080	972	4730.2380	991	4822 7015	11000	53531.5000
933	4540.4445	953	4637.7745	973	4735.1045	992	4827.5680	12000	58398.0000
934	4545.3110	954	4642.6410	974	4739.9710	993	4832.4345	13000	63264.5000
935	4550.1775	955	4647 5075	975	4744.8375	994	4837.3010	14000	68131.0000
936	4555.0440	956	4652.3740	976	4749.7040	995	4842.1675	15000	72997.5000
937	4559.9105	957	4657.2405	977	4754.5705	996	4847.0340	16000	77864.0000
938	4564.7770	958	4662.1070	978	4759.4370	997	4851.9005	17000	82730.5000
939	4569.6435	959	4666.9735	979	4764.3035	998	4856.7670	18000	87597.0000
940	4574.5100	960	4671.8400	980	4769.1700	999	4861.6335	19000	92463.5000
941	4579.3765	961	4676.7065	981	4774.0365	1000	4866.5000	20000	97330.0000
942	4584.2430	962	4681.5730						

TABLE No. 2.

s.	d.	qrs.	Decimals of Dollars.	s.	d.	qrs.	Decimals of Dollars.	s.	d.	qrs.	Decimals of Dollars.	s.	d.	qrs.	Decimals of Dollars.
		0½	.0025		10	1	.2078	1	8	2	.4157	2	6	3	.6235
		1	.0051		10	2	.2129	1	8	3	.4207	2	7		.6286
		2	.0101		10	3	.2180	1	9		.4258	2	7	1	.6337
		3	.0152		11		.2230	1	9	1	.4309	2	7	2	.6387
	1		.0203		11	1	.2281	1	9	2	.4359	2	7	3	.6438
	1	1	.0253		11	2	.2332	1	9	3	.4410	2	8		.6489
	1	2	.0304		11	3	.2383	1	10		.4461	2	8	1	.6539
	1	3	.0355	1			.2433	1	10	1	.4512	2	8	2	.6590
	2		.0406	1	0	1	.2484	1	10	2	.4562	2	8	3	.6641
	2	1	.0456	1	0	2	.2535	1	10	3	.4613	2	9		.6691
	2	2	.0507	1	0	3	.2585	1	11		.4664	2	9	1	.6742
	2	3	.0558	1	1		.2636	1	11	1	.4714	2	9	2	.6793
	3		.0608	1	1	1	.2687	1	11	2	.4765	2	9	3	.6844
	3	1	.0659	1	1	2	.2737	1	11	3	.4816	2	10		.6894
	3	2	.0710	1	1	3	.2788	2			.4867	2	10	1	.6945
	3	3	.0760	1	2		.2839	2	0	1	.4917	2	10	2	.6996
	4		.0811	1	2	1	.2889	2	0	2	.4968	2	10	3	.7046
	4	1	.0862	1	2	2	.2940	2	0	3	.5019	2	11		.7097
	4	2	.0912	1	2	3	.2991	2	1		.5069	2	11	1	.7148
	4	3	.0963	1	3		.3042	2	1	1	.5120	2	11	2	.7198
	5		.1014	1	3	1	.3092	2	1	2	.5171	2	11	3	.7249
	5	1	.1064	1	3	2	.3143	2	1	3	.5221	3			.7300
	5	2	.1115	1	3	3	.3194	2	2		.5272	3	0	1	.7350
	5	3	.1166	1	4		.3244	2	2	1	.5323	3	0	2	.7401
	6		.1217	1	4	1	.3295	2	2	2	.5373	3	0	3	.7452
	6	1	.1267	1	4	2	.3346	2	2	3	.5424	3	1		.7503
	6	2	.1318	1	4	3	.3396	2	3		.5475	3	1	1	.7553
	6	3	.1369	1	5		.3447	2	3	1	.5526	3	1	2	.7604
	7		.1419	1	5	1	.3498	2	3	2	.5576	3	1	3	.7655
	7	1	.1470	1	5	2	.3548	2	3	3	.5627	3	2		.7705
	7	2	.1521	1	5	3	.3599	2	4		.5678	3	2	1	.7756
	7	3	.1571	1	6		.3650	2	4	1	.5728	3	2	2	.7807
	8		.1622	1	6	1	.3701	2	4	2	.5779	3	2	3	.7857
	8	1	.1673	1	6	2	.3751	2	4	3	.5830	3	3		.7908
	8	2	.1724	1	6	3	.3802	2	5		.5880	3	3	1	.7959
	8	3	.1774	1	7		.3853	2	5	1	.5931	3	3	2	.8009
	9		.1825	1	7	1	.3903	2	5	2	.5982	3	3	3	.8060
	9	1	.1876	1	7	2	.3954	2	5	3	.6032	3	4		.8111
	9	2	.1926	1	7	3	.4005	2	6		.6083	3	4	1	.8162
	9	3	.1977	1	8		.4055	2	6	1	.6134	3	4	2	.8212
	10		.2028	1	8	1	.4106	2	6	2	6185	3	4	3	.8263

STERLING MONEY OF GREAT BRITAIN.

s.	d.	qrs.	Dollars and Decimals	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.
3	5		.8314	4	10	3	1.1913	6	4	2	1.5512	7	10	1	1.9111
3	5	1	.8364	4	11		1.1963	6	4	3	1.5563	7	10	2	1.9162
3	5	2	.8415	4	11	1	1.2014	6	5		1.5613	7	10	3	1.9212
3	5	3	.8466	4	11	2	1.2065	6	5	1	1.5664	7	11		1.9263
3	6		.8516	4	11	3	1.2116	6	5	2	1.5715	7	11	1	1.9314
3	6	1	.8567	5			1.2166	6	5	3	1.5765	7	11	2	1.9365
3	6	2	.8618	5	0	1	1.2217	6	6		1.5816	7	11	3	1.9415
3	6	3	.8668	5	0	2	1.2268	6	6	1	1.5867	8			1.9466
3	7		.8719	5	0	3	1.2318	6	6	2	1.5918	8	0	1	1.9517
3	7	1	.8770	5	1		1.2369	6	6	3	1.5968	8	0	2	1.9567
3	7	2	.8821	5	1	1	1.2420	6	7		1.6019	8	0	3	1.9618
3	7	3	.8871	5	1	2	1.2470	6	7	1	1.6070	8	1		1.9669
3	8		.8922	5	1	3	1.2521	6	7	2	1.6120	8	1	1	1 9719
3	8	1	.8973	5	2		1.2572	6	7	3	1.6171	8	1	2	1.9770
3	8	2	.9023	5	2	1	1.2622	6	8		1.6222	8	1	3	1.9821
3	8	3	.9074	5	2	2	1.2673	6	8	1	1.6272	8	2		1.9872
3	9		.9125	5	2	3	1.2724	6	8	2	1.6323	8	2	1	1.9922
3	9	1	.9175	5	3		1 2775	6	8	3	1.6374	8	2	2	1.9973
3	9	2	.9226	5	3	1	1.2825	6	9		1.6424	8	2	3	2.0024
3	9	3	.9277	5	3	2	1.2876	6	9	1	1.6475	8	3		2.0074
3	10		.9327	5	3	3	1.2927	6	9	2	1.6526	8	3	1	2.0125
3	10	1	.9378	5	4		1.2977	6	9	3	1.6577	8	3	2	2.0176
3	10	2	.9429	5	4	1	1.3028	6	10		1.6627	8	3	3	2.0226
3	10	3	.9480	5	4	2	1 3079	6	10	1	1.6678	8	4		2.0277
3	11		.9530	5	4	3	1.3129	6	10	2	1.6729	8	4	1	2 0328
3	11	1	.9581	5	5		1.3180	6	10	3	1 6779	8	4	2	2.0378
3	11	2	.9632	5	5	1	1.3231	6	11		1.6830	8	4	3	2.0429
3	11	3	.9682	5	5	2	1.3281	6	11	1	1.6881	8	5		2.0480
4			.9733	5	5	3	1.3332	6	11	2	1.6931	8	5	1	2.0531
4	0	1	.9784	5	6		1.3383	6	11	3	1.6982	8	5	2	2.0581
4	0	2	.9834	5	6	1	1.3434	7			1.7033	8	5	3	2.0632
4	0	3	.9885	5	6	2	1.3484	7	0	1	1.7083	8	6		2.0683
4	1		.9936	5	6	3	1.3535	7	0	2	1.7134	8	6	1	2.0733
4	1	1	.9986	5	7		1.3586	7	0	3	1.7185	8	6	2	2.0784
4	1	2	1.0037	5	7	1	1.3636	7	1		1.7236	8	6	3	2.0835
4	1	3	1.0088	5	7	2	1.3687	7	1	1	1.7286	8	7		2.0885
4	2		1.0139	5	7	3	1.3738	7	1	2	1.7337	8	7	1	2.0936
4	2	1	1.0189	5	8		1.3788	7	1	3	1.7388	8	7	2	2.0987
4	2	2	1.0240	5	8	1	1.3839	7	2		1.7438	8	7	3	2.1037
4	2	3	1.0291	5	8	2	1.3890	7	2	1	1.7489	8	8		2.1088
4	3		1 0341	5	8	3	1.3940	7	2	2	1.7540	8	8	1	2.1139
4	3	1	1.0392	5	9		1.3991	7	2	3	1.7590	8	8	2	2.1190
4	3	2	1 0443	5	9	1	1.4042	7	3		1.7641	8	8	3	2.1240
4	3	3	1.0493	5	9	2	1.4093	7	3	1	1.7692	8	9		2.1291
4	4		1.0544	5	9	3	1.4143	7	3	2	1.7742	8	9	1	2.1342
4	4	1	1.0595	5	10		1.4194	7	3	3	1.7793	8	9	2	2.1392
4	4	2	1.0645	5	10	1	1.4245	7	4		1.7844	8	9	3	2.1443
4	4	3	1.0696	5	10	2	1.4295	7	4	1	1.7894	8	10		2.1494
4	5		1.0747	5	10	3	1.4346	7	4	2	1.7945	8	10	1	2.1544
4	5	1	1.0798	5	11		1.4397	7	4	3	1.7996	8	10	2	2.1595
4	5	2	1 0848	5	11	1	1.4447	7	5		1.8047	8	10	3	2.1646
4	5	3	1.0899	5	11	2	1.4498	7	5	1	1.8097	8	11		2.1696
4	6		1.0950	5	11	3	1.4549	7	5	2	1.8148	8	11	1	2.1747
4	6	1	1.1000	6			1.4600	7	5	3	1.8199	8	11	2	2.1798
4	6	2	1.1051	6	0	1	1.4650	7	6		1.8249	8	11	3	2.1849
4	6	3	1.1102	6	0	2	1.4701	7	6	1	1.8300	9			2.1900
4	7		1.1152	6	0	3	1.4752	7	6	2	1.8351	9	0	1	2.1950
4	7	1	1.1203	6	1		1.4802	7	6	3	1.8401	9	0	2	2.2000
4	7	2	1.1254	6	1	1	1.4853	7	7		1.8452	9	0	3	2.2051
4	7	3	1.1304	6	1	2	1.4904	7	7	1	1.8503	9	1		2.2102
4	8		1.1355	6	1	3	1.4954	7	7	2	1.8553	9	1	1	2.2153
4	8	1	1.1406	6	2		1.5005	7	7	3	1.8604	9	1	2	2.2203
4	8	2	1.1457	6	2	1	1.5056	7	8		1.8655	9	1	3	2.2254
4	8	3	1.1507	6	2	2	1.5106	7	8	1	1.8706	9	2		2.2305
4	9		1.1558	6	2	3	1.5157	7	8	2	1.8756	9	2	1	2.2355
4	9	1	1.1609	6	3		1.5208	7	8	3	1.8807	9	2	2	2.2406
4	9	2	1.1659	6	3	1	1.5259	7	9		1.8858	9	2	3	2 2457
4	9	3	1.1710	6	3	2	1.5309	7	9	1	1.8908	9	3		2.2508
4	10		1.1761	6	3	3	1.5360	7	9	2	1.8959	9	3	1	2.2558
4	10	1	1.1811	6	4		1.5411	7	9	3	1.9010	9	3	2	2.2609
4	10	2	1.1862	6	4	1	1.5461	7	10		1.9060	9	3	3	2.2660

FRANCS, DRACHMS, AND LIRAS.

s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.	s.	d.	qrs.	Dollars and Decimals.
9	4		2.2710	9	7	2	2.3420	9	10	3	2.4079	14			3.4066
9	4	1	2.2761	9	7	3	2.3471	9	11		2.4130	14	6		3.5282
9	4	2	2.2812	9	8		2.3521	9	11	1	2.4180	15			3.6500
9	4	3	2 2862	9	8	1	2.3572	9	11	2	2.4231	15	6		3.7715
9	5		2 2913	9	8	2	2.3623	9	11	3	2.4282	16			3.8932
9	5	1	2 2964	9	8	3	2.3673	10			2 4333	16	6		4.0149
9	5	2	2.3014	9	9		2.3724	10	6		2 5550	17			4.1365
9	5	3	2.3065	9	9	1	2.3775	11			2.6766	17	6		4.2582
9	6		2.3116	9	9	2	2 3826	11	6		2.7983	18			4.3800
9	6	1	2.3167	9	9	3	2.3876	12			2.9200	18	6		4.5015
9	6	2	2.3217	9	10		2.3927	12	6		3.0416	19			4.6232
9	6	3	2.3268	9	10	1	2.3978	13			3.1632	19	6		4.7448
9	7		2 3319	9	10	2	2.4028	13	6		3.2849	20			4.8665
9	7	1	2.3369												

BELGIAN, FRENCH, AND SWISS FRANCS;
SPANISH PESETAS, GRECIAN DRACHMS. AND ITALIAN LIRAS.

EACH=19.3 CENTS.

Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.	Francs, &c.	Dollars and Decimals thereof.
1	.193	45	8.685	89	17.177	3300	636.90	7,600	1466.80
2	.386	46	8.878	90	17.37	3400	656.20	7,700	1486.10
3	.579	47	9.071	91	17.563	3500	675.50	7,800	1505.40
4	.772	48	9.264	92	17.756	3600	694.80	7,900	1524.70
5	.965	49	9.457	93	17.949	3700	714.10	8,000	1544.00
6	1.158	50	9.65	94	18.142	3800	733.40	8,100	1563 30
7	1.351	51	9.843	95	18.335	3900	752.70	8,200	1582.60
8	1.544	52	10.036	96	18.528	4000	772 00	8,300	1601.90
9	1.737	53	10 229	97	18.721	4100	791.30	8,400	1621.20
10	1.93	54	10.422	98	18.914	4200	810.60	8,500	1640.50
11	2.123	55	10.615	99	19.107	4300	829.90	8,600	1659.80
12	2 316	56	10.808	100	19.30	4400	849.20	8,700	1679.10
13	2.509	57	11.001	200	38.60	4500	868 50	8,800	1698 40
14	2.702	58	11.194	300	57.90	4600	887 80	8,900	1717.70
15	2.895	59	11 387	400	77.20	4700	907.10	9,000	1737.00
16	3.088	60	11.58	500	96.50	4800	926.40	9,100	1756.30
17	3.281	61	11.773	600	115.80	4900	945.70	9,200	1775.60
18	3.474	62	11.966	700	135.10	5000	965.00	9,300	1794.90
19	3.667	63	12.159	800	154.40	5100	984 30	9,400	1814.20
20	3.86	64	12 352	900	173.70	5200	1003.60	9,500	1833.50
21	4 053	65	12.545	1000	193 00	5300	1022 90	9,600	1852.80
22	4.246	66	12.738	1100	212.30	5400	1042 20	9,700	1872.10
23	4.439	67	12.931	1200	231.60	5500	1061.50	9,800	1891.40
24	4.632	68	13.124	1300	250 90	5600	1080.80	9,900	1910.70
25	4.825	69	13 317	1400	270.20	5700	1100.10	10,000	1930.00
26	5.018	70	13.51	1500	289.50	5800	1119 40	11,000	2123.00
27	5.211	71	13.703	1600	308.80	5900	1138.70	12,000	2316 00
28	5.404	72	13.896	1700	328.10	6000	1158.00	13,000	2509 00
29	5.597	73	14.089	1800	347.40	6100	1177.30	14.000	2702.00
30	5.79	74	14 282	1900	366.70	6200	1196.60	15,000	2895 00
31	5.983	75	14.475	2000	386.00	6300	1215 90	16,000	3088.00
32	6.176	76	14.668	2100	405.30	6400	1235.20	17,000	3281.00
33	6.369	77	14.861	2200	424.60	6500	1254.50	18,000	3474.00
34	6.562	78	15.054	2300	443.90	6600	1273.80	19,000	3667.00
35	6.755	79	15.247	2400	463.20	6700	1293.10	20,000	3860 00
36	6.948	80	15.44	2500	482.50	6800	1312.40	30,000	5790.00
37	7.141	81	15.633	2600	501.80	6900	1331.70	40,000	7720.00
38	7.334	82	15.826	2700	521.10	7000	1351 00	50,000	9650.00
39	7.527	83	16.019	2800	540.40	7100	1370.30	60,000	11580.00
40	7.72	84	16.212	2900	559.70	7200	1389 60	70,000	13510.00
41	7.913	85	16.405	3000	579.00	7300	1408.90	80,000	15440.00
42	8.106	86	16.598	3100	598.30	7400	1428.20	90,000	17370.00
43	8.299	87	16.791	3200	617.60	7500	1447.50	100,000	19300.00
44	8.492	88	16.984						

MARKS OF GERMAN EMPIRE.

MARK = 23.8 CENTS.

Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.	Marks.	Dollars and Decimals thereof.
1	.238	30	7.14	59	14.042	88	20.944	1,800	428 40
2	.476	31	7.378	60	14.28	89	21.182	1,900	452.20
3	.714	32	7.616	61	14.518	90	21.42	2,000	476.00
4	.952	33	7.854	62	14 756	91	21 658	3,000	714.00
5	1.19	34	8.092	63	14 994	92	21.896	4,000	952.00
6	1.428	35	8.33	64	15.232	93	22.134	5,000	1190.00
7	1.666	36	8.568	65	15.47	94	22 372	6,000	1428 00
8	1.904	37	8.806	66	15.708	95	22.61	7,000	1666.00
9	2.142	38	9 044	67	15.946	96	22.848	8,000	1904.00
10	2.38	39	9.282	68	16.184	97	23 086	9,000	2142.00
11	2.618	40	9.52	69	16.422	98	23.324	10,000	2380.00
12	2.856	41	9.758	70	16.66	99	23.562	11,000	2618.00
13	3.094	42	9.996	71	16.898	100	23.80	12.000	2856.00
14	3.332	43	10.234	72	17.136	200	47.60	13,000	3094.00
15	3.57	44	10.472	73	17.374	300	71 40	14,000	3332.00
16	3.808	45	10.71	74	17.612	400	95.20	15,000	3570.00
17	4 046	46	10.948	75	17.85	500	119 00	16,000	3808.00
18	4.284	47	11.186	76	18.088	600	142.80	17.000	4046.00
19	4.522	48	11.424	77	18.326	700	166.60	18,000	4284.00
20	4.76	49	11.662	78	18.564	800	190.40	19,000	4522.00
21	4.998	50	11.90	79	18 802	900	214.20	20,000	4760.00
22	5.236	51	12.138	80	19.04	1,000	238.00	30,000	7140.00
23	5.474	52	12.376	81	19 278	1,100	261 80	40,000	9520.00
24	5.712	53	12.614	82	19.516	1,200	285 60	50,000	11900.00
25	5.95	54	12 852	83	19.754	1,300	309.40	60.000	14280.00
26	6.188	55	13 09	84	19.992	1,400	333.20	70,000	16660.00
27	6.426	56	13.328	85	20 23	1,500	357 00	80,000	19040.00
28	6.664	57	13.566	86	20.468	1,600	380.80	90.000	21420.00
29	6.902	58	13 804	87	20.706	1,700	404.60	100,000	23800.00

CROWNS OF SWEDEN, NORWAY, AND DENMARK.

CROWN = $0.268.

Crowns	Dols. and Decimals.	Crowns	Dollars and Cents	Crowns	Dollars and Cents	Crowns	Dollars and Cents	Crowns	Dollars and Cents	Crowns	Dollars and Cents
1	.268	20	5.36	39	10.45	·58	15.54	77	20.64	96	25.73
2	.536	21	5.63	40	10.72	59	15.81	78	20.90	97	26.00
3	.804	22	5.90	41	10.99	60	16.08	79	21.17	98	26.26
4	1.072	23	6.16	42	11.26	61	16.35	80	21.44	99	26.53
5	1.34	24	6.43	43	11.52	62	16.62	81	21.71	100	26.80
6	1.608	25	6.70	44	11.79	63	16.88	82	21 98	200	53.60
7	1.876	26	6.97	45	12.06	64	17.15	83	22.24	300	80.40
8	2.144	27	7.24	46	12.33	65	17.42	84	22.51	400	107.20
9	2.412	28	7.50	47	12.60	66	17.69	85	22.78	500	134.00
10	2.68	29	7.77	48	12.86	67	17.96	86	23.05	600	160 80
11	2.948	30	8.04	49	13.13	68	18.22	87	23.32	700	187.60
12	3.216	31	8.31	50	13.40	69	18.49	88	23.58	800	214.40
13	3.484	32	8.58	51	13.67	70	18.76	89	23.85	900	241.20
14	3.752	33	8.84	52	13.94	71	19.03	90	24.12	1000	268.00
15	4.02	34	9.11	53	14.20	72	19.30	91	24.39	2000	536.00
16	4.288	35	9.38	54	14.47	73	19.56	92	24.66	3000	804.00
17	4.556	36	9.65	55	14.74	74	19.83	93	24 92	4000	1072.00
18	4.824	37	9.92	56	15.01	75	20.10	94	25.19	5000	1340.00
19	5.092	38	10.18	57	15.28	76	20.37	95	25.46	6000	1608.00

PESOS OF CHILI.

PESO = 91.2 CENTS.

Pesos.	Dollars and Decimals.	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents	Pesos.	Dollars and Cents
1	.912	20	18.24	39	35.57	58	52.90	77	70.22	96	87.55
2	1.824	21	19.15	40	36.48	59	53.81	78	71.14	97	88.46
3	2.736	22	20 06	41	37.39	60	54.72	79	72.05	98	89.38
4	3.648	23	20.97	42	38.30	61	55.63	80	72.96	99	90.29
5	4.560	24	21.89	43	39.22	62	56.54	81	73.87	100	91.20
6	5.472	25	22.80	44	40.13	63	57.46	82	74.78	200	182.40
7	6.384	26	23.71	45	41.04	64	58.37	83	75.70	300	273.60
8	7.296	27	24.62	46	41.95	65	59.28	84	76.61	400	364.80
9	8.208	28	25.54	47	42.86	66	60.19	85	77.52	500	456.00
10	9.12	29	26.45	48	43.78	67	61.10	86	78.43	600	547.20
11	10.032	30	27.36	49	44.69	68	62.02	87	79.34	700	638.40
12	10.944	31	28.27	50	45.60	69	62.93	88	80.26	800	729.60
13	11.856	32	29.18	51	46.51	70	63.84	89	81.17	900	820.80
14	12.768	33	30.10	52	47.42	71	64.75	90	82.08	1000	912.00
15	13.68	34	31.01	53	48.34	72	65.66	91	82.99	2000	1824.00
16	14.592	35	31.92	54	49.25	73	66.58	92	83.90	3000	2736.00
17	15.504	36	32.83	55	50.16	74	67.49	93	84.82	4000	3648.00
18	16.416	37	33.74	56	51.07	75	68.40	94	85.73	5000	4560.00
19	17.328	38	34.66	57	51.98	76	69.31	95	86.64	6000	5472.00

TURKISH PIASTRES.

PIASTRE = $0.04.4.

Piastres.	Decimals of dollars.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.	Piastres.	Dollars and cents.
1	.044	20	.88	39	1.716	58	2.552	77	3.388	96	4.224
2	.088	21	.924	40	1.76	59	2.596	78	3.432	97	4.268
3	.132	22	.968	41	1.804	60	2.64	79	3.476	98	4.312
4	.176	23	1.012	42	1.848	61	2.684	80	3.52	99	4.356
5	.220	24	1.056	43	1.892	62	2.728	81	3.564	100	4.40
6	.264	25	1.10	44	1.936	63	2.772	82	3.608	200	8.80
7	.308	26	1.144	45	1.98	64	2.816	83	3.652	300	13.20
8	.352	27	1.188	46	2.024	65	2.86	84	3.696	400	17.60
9	.396	28	1.232	47	2.068	66	2.904	85	3.74	500	22.00
10	.440	29	1.276	48	2.112	67	2.948	86	3.784	600	26.40
11	.484	30	1.32	49	2.156	68	2.992	87	3.828	700	30.80
12	.528	31	1.364	50	2.20	69	3.036	88	3.872	800	35.20
13	.572	32	1.408	51	2.244	70	3.08	89	3.916	900	39.60
14	.616	33	1.452	52	2.288	71	3.124	90	3.96	1000	44.00
15	.660	34	1.496	53	2.332	72	3.168	91	4.004	2000	88.00
16	.704	35	1.54	54	2.376	73	3.212	92	4.048	3000	132.00
17	.748	36	1.584	55	2.42	74	3.256	93	4.092	4000	176.00
18	.792	37	1.628	56	2.464	75	3.30	94	4.136	5000	220.00
19	.836	38	1.672	57	2.508	76	3.344	95	4.18	6000	264.00

PERCENTAGE OF WOOLS ON THE SKINS.

ESTABLISHED BY TREASURY REGULATIONS.

Forts and Places whence Imported.	Description of Skins.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Date of Regulations.	No. Syn. Series.
Cape of Good Hope, special, viz.:		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.				
From Cape Town.....	Commonly called "Western Province Skins."	3	59	3½	60	4	60	4½	61	5	62	5½	64	6	65	6½	66	7	68	7½	69	.....	.....	.....	.....	June 2, 1872.	1159
From Port Elizabeth.....	General.	2	51	2½	53	3	55	3½	57	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	" " "	"
" "	Shearlings, average weight.	.....	.....	2½	31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Feb. 1, 1873.	1399
Cape of Good Hope (general).....	.....	.....	.....	.....	.....	4	59	4½	60	5	61	5½	62	6	63	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Feb. 3, 1872.	1017
Beyrout.....	Average weight.	.....	.....	3.57	54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Feb. 1, 1873.	1399
South America.....	.....	3	71	3½	72	4	72	4½	73	5	74	5½	75	6	76	6½	77	7	78	7½	78	8	79	April 22, 1872	1100
" Buenos Ayres.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8½	79½	9	80	9½	81	10	81	Sept. 3, 1872.	1219
" " "	Shearlings, average weight.	.....	.....	3¾	54½	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	" " "	"
" Demerara	Average weight.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	74	.....	.....	.....	.....	.....	.....	Aug. 19, 1873	1659
St. John's, New Brunswick.....	Salted skins, average weight.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6½	54	.....	.....	.....	.....	.....	.....	Feb. 1, 1873.	1399
Prince Edward's Island.....	Salted skins, average weight.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7	53	.....	.....	.....	.....	.....	.....	" " "	"
New Zealand.....	.....	.....	.....	3½	62	4	64	4½	65	5	66	5½	68	6	70	6½	72	7	73	.....	.....	.....	.....	.....	.....	June 2, 1872.	1159
" Dunedin.....	.....	.....	.....	.....	.....	4	68	4⅓	68	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Aug. 26, 1873	1666
Swan River, Australia.....	Average weight.	.....	.....	.....	.....	4	54	4½	57	5	61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	Feb. 1, 1873.	1399

UNITED STATES MONEY REDUCED TO STERLING.

Estimating the Pound or Sovereign at $4.8665, in accordance with the Act of March 3, 1873.

Cents.	s.	d.	qrs.	$ cts.	s.	d.	qrs.	$ cts.	s.	d.	qrs.	$ cts.	s.	d.	qrs.
½			.98½												
1			1.97	70	2	10	2.09	1 39	5	8	2.20	2 08	8	6	2.32
2			3.95	71	2	11	0.06	1 40	5	9	0.17	2 09	8	7	0.29
3		1	1.92	72	2	11	2.03	1 41	5	9	2.15	2 10	8	7	2.26
4		1	3.89	73	3	0	0.00	1 42	5	10	0.12	2 11	8	8	0.23
5		2	1.86	74	3	0	1.98	1 43	5	10	2.09	2 12	8	8	2.21
6		2	3.84	75	3	0	3.95	1 44	5	11	0.06	2 13	8	9	0.18
7		3	1.81	76	3	1	1.92	1 45	5	11	2.04	2 14	8	9	2.15
8		3	3.78	77	3	1	3.90	1 46	6	0	0.01	2 15	8	10	0.12
9		4	1.75	78	3	2	1.87	1 47	6	0	1.98	2 16	8	10	2.10
10		4	3.73	79	3	2	3.84	1 48	6	0	3.96	2 17	8	11	0.07
11		5	1.70	80	3	3	1.81	1 49	6	1	1.93	2 18	8	11	2.04
12		5	3.67	81	3	3	3.79	1 50	6	1	3.90	2 19	9	0	0.01
13		6	1.64	82	3	4	1.76	1 51	6	2	1.87	2 20	9	0	1.99
14		6	3.62	83	3	4	3.73	1 52	6	2	3.85	2 21	9	0	3.96
15		7	1.59	84	3	5	1.70	1 53	6	3	1.82	2 22	9	1	1.93
16		7	3.56	85	3	5	3.68	1 54	6	3	3.79	2 23	9	1	3.91
17		8	1.54	86	3	6	1.65	1 55	6	4	1.76	2 24	9	2	1.88
18		8	3.51	87	3	6	3.62	1 56	6	4	3.74	2 25	9	2	3.85
19		9	1.48	88	3	7	1.59	1 57	6	5	1.71	2 26	9	3	1.82
20		9	3.45	89	3	7	3.57	1 58	6	5	3.68	2 27	9	3	3.80
21		10	1.43	90	3	8	1.54	1 59	6	6	1.65	2 28	9	4	1.77
22		10	3.40	91	3	8	3.51	1 60	6	6	3.63	2 29	9	4	3.74
23		11	1.37	92	3	9	1.49	1 61	6	7	1.60	2 30	9	5	1.71
24		11	3.34	93	3	9	3.46	1 62	6	7	3.57	2 31	9	5	3.69
25	1	0	1.32	94	3	10	1.43	1 63	6	8	1.55	2 32	9	6	1.66
26	1	0	3.29	95	3	10	3.40	1 64	6	8	3.52	2 33	9	6	3.63
27	1	1	1.26	96	3	11	1.38	1 65	6	9	1.49	2 34	9	7	1.60
28	1	1	3.23	97	3	11	3.35	1 66	6	9	3.46	2 35	9	7	3.58
29	1	2	1.21	98	4	0	1.32	1 67	6	10	1.44	2 36	9	8	1.55
30	1	2	3.18	99	4	0	3.29	1 68	6	10	3.41	2 37	9	8	3.52
31	1	3	1.15	1 00	4	1	1.27	1 69	6	11	1.38	2 38	9	9	1.50
32	1	3	3.13	1 01	4	1	3.24	1 70	6	11	3.35	2 39	9	9	3.47
33	1	4	1.10	1 02	4	2	1.21	1 71	7	0	1.33	2 40	9	10	1.44
34	1	4	3.07	1 03	4	2	3.19	1 72	7	0	3.30	2 41	9	10	3.41
35	1	5	1.04	1 04	4	3	1.16	1 73	7	1	1.27	2 42	9	11	1.39
36	1	5	3.02	1 05	4	3	3.13	1 74	7	1	3.24	2 43	9	11	3.36
37	1	6	0.99	1 06	4	4	1.10	1 75	7	2	1.22	2 44	10	0	1.33
38	1	6	2.96	1 07	4	4	3.08	1 76	7	2	3.19	2 45	10	0	3.30
39	1	7	0.93	1 08	4	5	1.05	1 77	7	3	1.16	2 46	10	1	1.28
40	1	7	2.91	1 09	4	5	3.02	1 78	7	3	3.14	2 47	10	1	3.25
41	1	8	0.88	1 10	4	6	0.99	1 79	7	4	1.11	2 48	10	2	1.22
42	1	8	2.85	1 11	4	6	2.97	1 80	7	4	3.08	2 49	10	2	3.19
43	1	9	0.82	1 12	4	7	0.94	1 81	7	5	1.05	2 50	10	3	1.17
44	1	9	2.80	1 13	4	7	2.91	1 82	7	5	3.03	2 51	10	3	3.14
45	1	10	0.77	1 14	4	8	0.88	1 83	7	6	1.00	2 52	10	4	1.11
46	1	10	2.74	1 15	4	8	2.86	1 84	7	6	2.97	2 53	10	4	3.09
47	1	11	0.72	1 16	4	9	0.83	1 85	7	7	0.94	2 54	10	5	1.06
48	1	11	2.69	1 17	4	9	2.80	1 86	7	7	2.92	2 55	10	5	3.03
49	2	0	0.66	1 18	4	10	0.78	1 87	7	8	0.89	2 56	10	6	1.00
50	2	0	2.63	1 19	4	10	2.75	1 88	7	8	2.86	2 57	10	6	2.98
51	2	1	0.61	1 20	4	11	0.72	1 89	7	9	0.83	2 58	10	7	0.95
52	2	1	2.58	1 21	4	11	2.69	1 90	7	9	2.81	2 59	10	7	2.92
53	2	2	0.55	1 22	5	0	0.67	1 91	7	10	0.78	2 60	10	8	0.89
54	2	2	2.52	1 23	5	0	2.64	1 92	7	10	2.75	2 61	10	8	2.87
55	2	3	0.50	1 24	5	1	0.61	1 93	7	11	0.73	2 62	10	9	0.84
56	2	3	2.47	1 25	5	1	2.58	1 94	7	11	2.70	2 63	10	9	2.81
57	2	4	0.44	1 26	5	2	0.56	1 95	8	0	0.67	2 64	10	10	0.78
58	2	4	2.41	1 27	5	2	2.53	1 96	8	0	2.64	2 65	10	10	2.76
59	2	5	0.39	1 28	5	3	0.50	1 97	8	1	0.62	2 66	10	11	0.73
60	2	5	2.36	1 29	5	3	2.47	1 98	8	1	2.59	2 67	10	11	2.70
61	2	6	0.33	1 30	5	4	0.45	1 99	8	2	0.56	2 68	11	0	0.68
62	2	6	2.31	1 31	5	4	2.42	2 00	8	2	2.53	2 69	11	0	2.65
63	2	7	0.28	1 32	5	5	0.39	2 01	8	3	0.51	2 70	11	1	0.62
64	2	7	2.25	1 33	5	5	2.37	2 02	8	3	2.48	2 71	11	1	2.59
65	2	8	0.22	1 34	5	6	0.34	2 03	8	4	0.45	2 72	11	2	0.57
66	2	8	2.20	1 35	5	6	2.31	2 04	8	4	2.42	2 73	11	2	2.54
67	2	9	0.17	1 36	5	7	0.28	2 05	8	5	0.40	2 74	11	3	0.51
68	2	9	2.14	1 37	5	7	2.26	2 06	8	5	2.37	2 75	11	3	2.48
69	2	10	0.11	1 38	5	8	0.23	2 07	8	6	0.34	2 76	11	4	0.46

$ cts.	s.	d.	qrs.	$ cts.	s.	d.	qrs.	$ cts.	s.	d.	qrs.	$ cts.	£	s.	d.	qrs.
2 77	11	4	2.43	3 46	14	2	2.54	4 15	17	0	2.66	4 84		19	10	2.77
2 78	11	5	0.40	3 47	14	3	0.52	4 16	17	1	0.63	4 85		19	11	0.74
2 79	11	5	2.37	3 48	14	3	2.49	4 17	17	1	2.60	4 86		19	11	2.71
2 80	11	6	0.35	3 49	14	4	0.46	4 18	17	2	0.58	4 87	1	0	0	0.69
2 81	11	6	2.32	3 50	14	4	2.43	4 19	17	2	2.55	4 88	1	0	0	2.66
2 82	11	7	0.29	3 51	14	5	0.41	4 20	17	3	0.52	4 89	1	0	1	0.64
2 83	11	7	2.27	3 52	14	5	2.38	4 21	17	3	2.49	4 90	1	0	1	2.61
2 84	11	8	0.24	3 53	14	6	0.35	4 22	17	4	0.47	4 91	1	0	2	0.58
2 85	11	8	2.21	3 54	14	6	2.33	4 23	17	4	2.44	4 92	1	0	2	2.55
2 86	11	9	0.18	3 55	14	7	0.30	4 24	17	5	0.41	4 93	1	0	3	0.53
2 87	11	9	2.16	3 56	14	7	2.27	4 25	17	5	2.39	4 94	1	0	3	2.50
2 88	11	10	0.13	3 57	14	8	0.24	4 26	17	6	0.36	4 95	1	0	4	0.47
2 89	11	10	2.10	3 58	14	8	2.22	4 27	17	6	2.33	4 96	1	0	4	2.44
2 90	11	11	0.07	3 59	14	9	0.19	4 28	17	7	0.30	4 97	1	0	5	0.42
2 91	11	11	2.05	3 60	14	9	2.16	4 29	17	7	2.28	4 98	1	0	5	2.39
2 92	12	0	0.02	3 61	14	10	0.13	4 30	17	8	0.25	4 99	1	0	6	0.36
2 93	12	0	1.99	3 62	14	10	2.11	4 31	17	8	2.22	5 00	1	0	6	2.34
2 94	12	0	3.96	3 63	14	11	0.08	4 32	17	9	0.19	6 00	1	4	7	3.60
2 95	12	1	1.94	3 64	14	11	2.05	4 33	17	9	2.17	7 00	1	8	9	0.87
2 96	12	1	3.91	3 65	15	0	0.02	4 34	17	10	0.14	8 00	1	12	10	2.14
2 97	12	2	1.88	3 66	15	0	2.00	4 35	17	10	2.11	9 00	1	16	11	3.40
2 98	12	2	3.86	3 67	15	0	3.97	4 36	17	11	0.08	10 00	2	1	1	0.67
2 99	12	3	1.83	3 68	15	1	1.94	4 37	17	11	2.05	11 00	2	5	2	1.94
3 00	12	3	3.80	3 69	15	1	3.92	4 38	18	0	0.03	12 00	2	9	3	3.20
3 01	12	4	1.77	3 70	15	2	1.89	4 39	18	0	2.00	13 00	2	13	5	0.47
3 02	12	4	3.75	3 71	15	2	3.86	4 40	18	0	3.97	14 00	2	17	6	1.74
3 03	12	5	1.72	3 72	15	3	1.83	4 41	18	1	1.95	15 00	3	1	7	3.01
3 04	12	5	3.69	3 73	15	3	3.81	4 42	18	1	3.92	16 00	3	5	9	0.27
3 05	12	6	1.66	3 74	15	4	1.78	4 43	18	2	1.89	17 00	3	9	10	1.54
3 06	12	6	3.64	3 75	15	4	3.75	4 44	18	2	3.87	18 00	3	13	11	2.81
3 07	12	7	1.61	3 76	15	5	1.72	4 45	18	3	1.84	19 00	3	18	1	0.07
3 08	12	7	3.58	3 77	15	5	3.70	4 46	18	3	3.81	20 00	4	2	2	1.34
3 09	12	8	1.56	3 78	15	6	1.67	4 47	18	4	1.78	30 00	6	3	3	2.01
3 10	12	8	3.53	3 79	15	6	3.64	4 48	18	4	3.76	40 00	8	4	4	2.68
3 11	12	9	1.50	3 80	15	7	1.61	4 49	18	5	1.73	50 00	10	5	5	3.35
3 12	12	9	3.47	3 81	15	7	3.59	4 50	18	5	3.70	60 00	12	6	7	0.02
3 13	12	10	1.45	3 82	15	8	1.56	4 51	18	6	1.67	70 00	14	7	8	0.69
3 14	12	10	3.42	3 83	15	8	3.53	4 52	18	6	3.65	80 00	16	8	9	1.36
3 15	12	11	1.39	3 84	15	9	1.51	4 53	18	7	1.62	90 00	18	9	10	2.03
3 16	12	11	3.36	3 85	15	9	3.48	4 54	18	7	3.59	100 00	20	10	11	2.70
3 17	13	0	1.34	3 86	15	10	1.45	4 55	18	8	1.56	200 00	41	1	11	1.40
3 18	13	0	3.31	3 87	15	10	3.42	4 56	18	8	3.54	300 00	61	12	11	0.10
3 19	13	1	1.28	3 88	15	11	1.40	4 57	18	9	1.51	400 00	82	3	10	2.80
3 20	13	1	3.25	3 89	15	11	3.37	4 58	18	9	3.48	500 00	102	14	10	1.50
3 21	13	2	1.23	3 90	16	0	1.34	4 59	18	10	1.46	600 00	123	5	10	0.20
3 22	13	2	3.20	3 91	16	0	3.31	4 60	18	10	3.43	700 00	143	16	9	2.90
3 23	13	3	1.17	3 92	16	1	1.29	4 61	18	11	1.40	800 00	164	7	9	1.60
3 24	13	3	3.15	3 93	16	1	3.26	4 62	18	11	3.37	900 00	184	18	9	0.30
3 25	13	4	1.12	3 94	16	2	1.23	4 63	19	0	1.35	1000 00	205	9	8	3.00
3 26	13	4	3.09	3 95	16	2	3.20	4 64	19	0	3.32	2000 00	410	19	5	2.00
3 27	13	5	1.06	3 96	16	3	1.18	4 65	19	1	1.29	3000 00	616	9	2	1.00
3 28	13	5	3.04	3 97	16	3	3.15	4 66	19	1	3.26					
3 29	13	6	1.01	3 98	16	4	1.12	4 67	19	2	1.24					
3 30	13	6	2.98	3 99	16	4	3.10	4 68	19	2	3.21					
3 31	13	7	0.95	4 00	16	5	1.07	4 69	19	3	1.18					
3 32	13	7	2.93	4 01	16	5	3.04	4 70	19	3	3.15					
3 33	13	8	0.90	4 02	16	6	1.01	4 71	19	4	1.13					
3 34	13	8	2.87	4 03	16	6	2.99	4 72	19	4	3.10					
3 35	13	9	0.84	4 04	16	7	0.96	4 73	19	5	1.07					
3 36	13	9	2.82	4 05	16	7	2.93	4 74	19	5	3.05					
3 37	13	10	0.79	4 06	16	8	0.90	4 75	19	6	1.02					
3 38	13	10	2.76	4 07	16	8	2.88	4 76	19	6	2.99					
3 39	13	11	0.74	4 08	16	9	0.85	4 77	19	7	0.96					
3 40	13	11	2.71	4 09	16	9	2.82	4 78	19	7	2.94					
3 41	14	0	0.68	4 10	16	10	0.79	4 79	19	8	0.91					
3 42	14	0	2.65	4 11	16	10	2.77	4 80	19	8	2.88					
3 43	14	1	0.63	4 12	16	11	0.74	4 81	19	9	0.85					
3 44	14	1	2.60	4 13	16	11	2.71	4 82	19	9	2.83					
3 45	14	2	0.57	4 14	17	0	0.69	4 83	19	10	0.80					

$4.8665 = 1 £.

2.4332½ = ½

1.6221⅔ = ⅓

1.2166¼ = ¼

.9733 = ⅙

.8110⅚ = ⅙

.6952⅐ = ⅐

.6083⅛ = ⅛

.5907⅔ = ⅛

.4866½ = 1/10

.2433¼ = 1/20 { or 1 shilling.

.1216⅝ = 1/40 or 6-p'nce.

.02077+ = 1 penny.

.005069+ = 1 farthing.

PRICES PER CWT. of 112 lb. or $\frac{1}{20}$ of a Ton, from 1 Penny to 5

(Prepared for "Heyl's U. S. Import Duties," by CAPT. B. TUZ

Per Cwt.	1 lb.	2 lb.	3 lb.	4 lb.	5 lb.	6 lb.	7 lb.	8 lb.	9 lb.	10 lb.	11 lb.	12 lb.	13 lb.	14 lb
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d*
1	$0\frac{1}{112}$	$0\frac{1}{56}$	$0\frac{3}{112}$	$0\frac{1}{28}$	$0\frac{5}{112}$	$0\frac{3}{56}$	$0\frac{1}{16}$	$0\frac{1}{14}$	$0\frac{9}{112}$	$0\frac{5}{56}$	$0\frac{11}{112}$	$0\frac{3}{28}$	$0\frac{13}{112}$	0
2	$0\frac{1}{56}$	$0\frac{1}{28}$	$0\frac{3}{56}$	$0\frac{1}{14}$	$0\frac{5}{56}$	$0\frac{3}{28}$	$0\frac{1}{8}$	$0\frac{1}{7}$	$0\frac{9}{56}$	$0\frac{5}{28}$	$0\frac{11}{56}$	$0\frac{3}{14}$	$0\frac{13}{56}$	0
3	$0\frac{3}{112}$	$0\frac{3}{56}$	$0\frac{9}{112}$	$0\frac{3}{28}$	$0\frac{15}{112}$	$0\frac{9}{56}$	$0\frac{3}{16}$	$0\frac{3}{14}$	$0\frac{27}{112}$	$0\frac{15}{56}$	$0\frac{33}{112}$	$0\frac{9}{28}$	$0\frac{39}{112}$	0
4	$0\frac{1}{28}$	$0\frac{1}{14}$	$0\frac{3}{28}$	$0\frac{1}{7}$	$0\frac{5}{28}$	$0\frac{3}{14}$	$0\frac{1}{4}$	$0\frac{2}{7}$	$0\frac{9}{28}$	$0\frac{5}{14}$	$0\frac{11}{28}$	$0\frac{3}{7}$	$0\frac{13}{28}$	0
5	$0\frac{5}{112}$	$0\frac{5}{56}$	$0\frac{15}{112}$	$0\frac{5}{28}$	$0\frac{25}{112}$	$0\frac{15}{56}$	$0\frac{5}{16}$	$0\frac{5}{14}$	$0\frac{45}{112}$	$0\frac{25}{56}$	$0\frac{55}{112}$	$0\frac{15}{28}$	$0\frac{65}{112}$	0
6	$0\frac{3}{56}$	$0\frac{3}{28}$	$0\frac{9}{56}$	$0\frac{3}{14}$	$0\frac{15}{56}$	$0\frac{9}{28}$	$0\frac{3}{8}$	$0\frac{3}{7}$	$0\frac{27}{56}$	$0\frac{15}{28}$	$0\frac{33}{56}$	$0\frac{9}{14}$	$0\frac{39}{56}$	0
7	$0\frac{1}{16}$	$0\frac{1}{8}$	$0\frac{3}{16}$	$0\frac{1}{4}$	$0\frac{5}{16}$	$0\frac{3}{8}$	$0\frac{7}{16}$	$0\frac{1}{2}$	$0\frac{9}{16}$	$0\frac{5}{8}$	$0\frac{11}{16}$	$0\frac{3}{4}$	$0\frac{13}{16}$	0
8	$0\frac{1}{14}$	$0\frac{1}{7}$	$0\frac{3}{14}$	$0\frac{2}{7}$	$0\frac{5}{14}$	$0\frac{3}{7}$	$0\frac{1}{2}$	$0\frac{4}{7}$	$0\frac{9}{14}$	$0\frac{5}{7}$	$0\frac{11}{14}$	$0\frac{6}{7}$	$0\frac{13}{14}$	1
9	$0\frac{9}{112}$	$0\frac{9}{56}$	$0\frac{27}{112}$	$0\frac{9}{28}$	$0\frac{45}{112}$	$0\frac{27}{56}$	$0\frac{9}{16}$	$0\frac{9}{14}$	$0\frac{81}{112}$	$0\frac{45}{56}$	$0\frac{99}{112}$	$0\frac{27}{28}$	$1\frac{5}{112}$	1
10	$0\frac{5}{56}$	$0\frac{5}{28}$	$0\frac{15}{56}$	$0\frac{5}{14}$	$0\frac{25}{56}$	$0\frac{15}{28}$	$0\frac{5}{8}$	$0\frac{5}{7}$	$0\frac{45}{56}$	$0\frac{25}{28}$	$0\frac{55}{56}$	$1\frac{1}{14}$	$1\frac{9}{56}$	1
11	$0\frac{11}{112}$	$0\frac{11}{56}$	$0\frac{33}{112}$	$0\frac{11}{28}$	$0\frac{55}{112}$	$0\frac{33}{56}$	$0\frac{11}{16}$	$0\frac{11}{14}$	$0\frac{99}{112}$	$0\frac{55}{56}$	$1\frac{9}{112}$	$1\frac{5}{28}$	$1\frac{31}{112}$	1
1 0	$0\frac{3}{28}$	$0\frac{3}{14}$	$0\frac{9}{28}$	$0\frac{3}{7}$	$0\frac{15}{28}$	$0\frac{9}{14}$	$0\frac{3}{4}$	$0\frac{6}{7}$	$0\frac{27}{28}$	$1\frac{1}{14}$	$1\frac{5}{28}$	$1\frac{2}{7}$	$1\frac{11}{28}$	1
2 0	$0\frac{3}{14}$	$0\frac{3}{7}$	$0\frac{9}{14}$	$0\frac{6}{7}$	$1\frac{1}{14}$	$1\frac{2}{7}$	$1\frac{1}{2}$	$1\frac{5}{7}$	$1\frac{13}{14}$	$2\frac{1}{7}$	$2\frac{5}{14}$	$2\frac{4}{7}$	$2\frac{11}{14}$	3
3 0	$0\frac{9}{28}$	$0\frac{9}{14}$	$0\frac{27}{28}$	$1\frac{2}{7}$	$1\frac{17}{28}$	$1\frac{13}{14}$	$2\frac{1}{4}$	$2\frac{4}{7}$	$2\frac{25}{28}$	$3\frac{3}{14}$	$3\frac{15}{28}$	$3\frac{6}{7}$	$4\frac{5}{28}$	4
4 0	$0\frac{3}{7}$	$0\frac{6}{7}$	$1\frac{2}{7}$	$1\frac{5}{7}$	$2\frac{1}{7}$	$2\frac{4}{7}$	3	$3\frac{3}{7}$	$3\frac{6}{7}$	$4\frac{2}{7}$	$4\frac{5}{7}$	$5\frac{1}{7}$	$5\frac{4}{7}$	6
5 0	$0\frac{15}{28}$	$1\frac{1}{14}$	$1\frac{17}{28}$	$2\frac{1}{7}$	$2\frac{19}{28}$	$3\frac{3}{14}$	$3\frac{3}{4}$	$4\frac{2}{7}$	$4\frac{23}{28}$	$5\frac{5}{14}$	$5\frac{25}{28}$	$6\frac{3}{7}$	$6\frac{27}{28}$	7
6 0	$0\frac{9}{14}$	$1\frac{2}{7}$	$1\frac{13}{14}$	$2\frac{4}{7}$	$3\frac{3}{14}$	$3\frac{6}{7}$	$4\frac{1}{2}$	$5\frac{1}{7}$	$5\frac{11}{14}$	$6\frac{3}{7}$	$7\frac{1}{14}$	$7\frac{5}{7}$	$8\frac{5}{14}$	9
7 0	$0\frac{3}{4}$	$1\frac{1}{2}$	$2\frac{1}{4}$	3	$3\frac{3}{4}$	$4\frac{1}{2}$	$5\frac{1}{4}$	6	$6\frac{3}{4}$	$7\frac{1}{2}$	$8\frac{1}{4}$	9	$9\frac{3}{4}$	10
8 0	$0\frac{6}{7}$	$1\frac{5}{7}$	$2\frac{4}{7}$	$3\frac{3}{7}$	$4\frac{2}{7}$	$5\frac{1}{7}$	6	$6\frac{6}{7}$	$7\frac{5}{7}$	$8\frac{4}{7}$	$9\frac{3}{7}$	$10\frac{2}{7}$	$11\frac{1}{7}$	1 0
9 0	$0\frac{27}{28}$	$1\frac{13}{14}$	$2\frac{25}{28}$	$3\frac{6}{7}$	$4\frac{23}{28}$	$5\frac{11}{14}$	$6\frac{3}{4}$	$7\frac{5}{7}$	$8\frac{19}{28}$	$9\frac{9}{14}$	$10\frac{17}{28}$	$11\frac{4}{7}$	1 $0\frac{15}{28}$	1 1
10 0	$1\frac{1}{14}$	$2\frac{1}{7}$	$3\frac{3}{14}$	$4\frac{2}{7}$	$5\frac{5}{14}$	$6\frac{3}{7}$	$7\frac{1}{2}$	$8\frac{4}{7}$	$9\frac{9}{14}$	$10\frac{5}{7}$	$11\frac{11}{14}$	1 $0\frac{6}{7}$	1 $1\frac{13}{14}$	1 3
11 0	$1\frac{5}{28}$	$2\frac{5}{14}$	$3\frac{15}{28}$	$4\frac{5}{7}$	$5\frac{25}{28}$	$7\frac{1}{14}$	$8\frac{1}{4}$	$9\frac{3}{7}$	$10\frac{17}{28}$	$11\frac{11}{14}$	1 $0\frac{27}{28}$	1 $2\frac{1}{7}$	1 $3\frac{9}{28}$	1 4
12 0	$1\frac{2}{7}$	$2\frac{4}{7}$	$3\frac{6}{7}$	$5\frac{1}{7}$	$6\frac{3}{7}$	$7\frac{5}{7}$	9	$10\frac{2}{7}$	$11\frac{4}{7}$	1 $0\frac{6}{7}$	1 $2\frac{1}{7}$	1 $3\frac{3}{7}$	1 $4\frac{5}{7}$	1 6
13 0	$1\frac{11}{28}$	$2\frac{11}{14}$	$4\frac{5}{28}$	$5\frac{4}{7}$	$6\frac{27}{28}$	$8\frac{5}{14}$	$9\frac{3}{4}$	$11\frac{1}{7}$	1 $0\frac{15}{28}$	1 $1\frac{13}{14}$	1 $3\frac{9}{28}$	1 $4\frac{5}{7}$	1 $6\frac{3}{28}$	1 7
14 0	$1\frac{1}{2}$	3	$4\frac{1}{2}$	6	$7\frac{1}{2}$	9	$10\frac{1}{2}$	1 0	1 $1\frac{1}{2}$	1 3	1 $4\frac{1}{2}$	1 6	1 $7\frac{1}{2}$	1 9
15 0	$1\frac{17}{28}$	$3\frac{3}{14}$	$4\frac{23}{28}$	$6\frac{3}{7}$	$8\frac{1}{28}$	$9\frac{9}{14}$	$11\frac{1}{4}$	1 $0\frac{6}{7}$	1 $2\frac{13}{28}$	1 $4\frac{1}{14}$	1 $5\frac{19}{28}$	1 $7\frac{2}{7}$	1 $8\frac{25}{28}$	1 10
16 0	$1\frac{5}{7}$	$3\frac{3}{7}$	$5\frac{1}{7}$	$6\frac{6}{7}$	$8\frac{4}{7}$	$10\frac{2}{7}$	1 0	1 $1\frac{5}{7}$	1 $3\frac{3}{7}$	1 $5\frac{1}{7}$	1 $6\frac{6}{7}$	1 $8\frac{4}{7}$	1 $10\frac{2}{7}$	2 0
17 0	$1\frac{23}{28}$	$3\frac{9}{14}$	$5\frac{13}{28}$	$7\frac{2}{7}$	$9\frac{3}{28}$	$10\frac{13}{14}$	1 $0\frac{3}{4}$	1 $2\frac{4}{7}$	1 $4\frac{11}{28}$	1 $6\frac{3}{14}$	1 $8\frac{1}{28}$	1 $9\frac{6}{7}$	1 $11\frac{19}{28}$	2 1
18 0	$1\frac{13}{14}$	$3\frac{6}{7}$	$5\frac{11}{14}$	$7\frac{5}{7}$	$9\frac{9}{14}$	$11\frac{4}{7}$	1 $1\frac{1}{2}$	1 $3\frac{3}{7}$	1 $5\frac{5}{14}$	1 $7\frac{2}{7}$	1 $9\frac{3}{14}$	1 $11\frac{1}{7}$	2 $1\frac{1}{14}$	2 3
19 0	$2\frac{1}{28}$	$4\frac{1}{14}$	$6\frac{3}{28}$	$8\frac{1}{7}$	$10\frac{5}{28}$	1 $0\frac{3}{14}$	1 $2\frac{1}{4}$	1 $4\frac{2}{7}$	1 $6\frac{9}{28}$	1 $8\frac{5}{14}$	1 $10\frac{11}{28}$	2 $0\frac{3}{7}$	2 $2\frac{13}{28}$	2 4
20 0	$2\frac{1}{7}$	$4\frac{2}{7}$	$6\frac{3}{7}$	$8\frac{4}{7}$	$10\frac{5}{7}$	1 $0\frac{6}{7}$	1 3	1 $5\frac{1}{7}$	1 $7\frac{2}{7}$	1 $9\frac{3}{7}$	1 $11\frac{4}{7}$	2 $1\frac{5}{7}$	2 $3\frac{6}{7}$	2 6
21 0	$2\frac{1}{4}$	$4\frac{1}{2}$	$6\frac{3}{4}$	9	$11\frac{1}{4}$	1 $1\frac{1}{2}$	1 $3\frac{3}{4}$	1 6	1 $8\frac{1}{4}$	1 $10\frac{1}{2}$	2 $0\frac{3}{4}$	2 3	2 $5\frac{1}{4}$	2 7
22 0	$2\frac{5}{14}$	$4\frac{5}{7}$	$7\frac{1}{14}$	$9\frac{3}{7}$	$11\frac{11}{14}$	1 $2\frac{1}{7}$	1 $4\frac{1}{2}$	1 $6\frac{6}{7}$	1 $9\frac{3}{14}$	1 $11\frac{4}{7}$	2 $1\frac{13}{14}$	2 $4\frac{2}{7}$	2 $6\frac{9}{14}$	2 9
23 0	$2\frac{13}{28}$	$4\frac{13}{14}$	$7\frac{11}{28}$	$9\frac{6}{7}$	1 $0\frac{9}{28}$	1 $2\frac{11}{14}$	1 $5\frac{1}{4}$	1 $7\frac{5}{7}$	1 $10\frac{5}{28}$	2 $0\frac{9}{14}$	2 $3\frac{3}{28}$	2 $5\frac{4}{7}$	2 $8\frac{1}{28}$	2 10
24 0	$2\frac{4}{7}$	$5\frac{1}{7}$	$7\frac{5}{7}$	$10\frac{2}{7}$	1 $0\frac{6}{7}$	1 $3\frac{3}{7}$	1 6	1 $8\frac{4}{7}$	1 $11\frac{1}{7}$	2 $1\frac{5}{7}$	2 $4\frac{2}{7}$	2 $6\frac{6}{7}$	2 $9\frac{3}{7}$	3 0
25 0	$2\frac{19}{28}$	$5\frac{5}{14}$	$8\frac{1}{28}$	$10\frac{5}{7}$	1 $1\frac{11}{28}$	1 $4\frac{1}{14}$	1 $6\frac{3}{4}$	1 $9\frac{3}{7}$	2 $0\frac{3}{28}$	2 $2\frac{11}{14}$	2 $5\frac{13}{28}$	2 $8\frac{1}{7}$	2 $10\frac{23}{28}$	3 1
26 0	$2\frac{11}{14}$	$5\frac{4}{7}$	$8\frac{5}{14}$	$11\frac{1}{7}$	1 $1\frac{13}{14}$	1 $4\frac{5}{7}$	1 $7\frac{1}{2}$	1 $10\frac{2}{7}$	2 $1\frac{1}{14}$	2 $3\frac{6}{7}$	2 $6\frac{9}{14}$	2 $9\frac{3}{7}$	3 $0\frac{3}{14}$	3 3
27 0	$2\frac{25}{28}$	$5\frac{11}{14}$	$8\frac{19}{28}$	$11\frac{4}{7}$	1 $2\frac{13}{28}$	1 $5\frac{5}{14}$	1 $8\frac{1}{4}$	1 $11\frac{1}{7}$	2 $2\frac{1}{28}$	2 $4\frac{13}{14}$	2 $7\frac{23}{28}$	2 $10\frac{5}{7}$	3 $1\frac{17}{28}$	3 4
28 0	3	6	9	1 0	1 3	1 6	1 9	2 0	2 3	2 6	2 9	3 0	3 3	3 6
29 0	$3\frac{3}{28}$	$6\frac{3}{14}$	$9\frac{9}{28}$	1 $0\frac{3}{7}$	1 $3\frac{15}{28}$	1 $6\frac{9}{14}$	1 $9\frac{3}{4}$	2 $0\frac{6}{7}$	2 $3\frac{27}{28}$	2 $7\frac{1}{14}$	2 $10\frac{5}{28}$	3 $1\frac{2}{7}$	3 $4\frac{11}{28}$	3 7
30 0	$3\frac{3}{14}$	$6\frac{3}{7}$	$9\frac{9}{14}$	1 $0\frac{6}{7}$	1 $4\frac{1}{14}$	1 $7\frac{2}{7}$	1 $10\frac{1}{2}$	2 $1\frac{5}{7}$	2 $4\frac{13}{14}$	2 $8\frac{1}{7}$	2 $11\frac{5}{14}$	3 $2\frac{4}{7}$	3 $5\frac{11}{14}$	3 9
31 0	$3\frac{9}{28}$	$6\frac{9}{14}$	$9\frac{27}{28}$	1 $1\frac{2}{7}$	1 $4\frac{17}{28}$	1 $7\frac{13}{14}$	1 $11\frac{1}{4}$	2 $2\frac{4}{7}$	2 $5\frac{25}{28}$	2 $9\frac{3}{14}$	3 $0\frac{15}{28}$	3 $3\frac{6}{7}$	3 $7\frac{5}{28}$	3 10
32 0	$3\frac{3}{7}$	$6\frac{6}{7}$	$10\frac{2}{7}$	1 $1\frac{5}{7}$	1 $5\frac{1}{7}$	1 $8\frac{4}{7}$	2 0	2 $3\frac{3}{7}$	2 $6\frac{6}{7}$	2 $10\frac{2}{7}$	3 $1\frac{5}{7}$	3 $5\frac{1}{7}$	3 $8\frac{4}{7}$	4 0
33 0	$3\frac{15}{28}$	$7\frac{1}{14}$	$10\frac{17}{28}$	1 $2\frac{1}{7}$	1 $5\frac{19}{28}$	1 $9\frac{3}{14}$	2 $0\frac{3}{4}$	2 $4\frac{2}{7}$	2 $7\frac{23}{28}$	2 $11\frac{5}{14}$	3 $2\frac{25}{28}$	3 $6\frac{3}{7}$	3 $9\frac{27}{28}$	4 1
34 0	$3\frac{9}{14}$	$7\frac{2}{7}$	$10\frac{13}{14}$	1 $2\frac{4}{7}$	1 $6\frac{3}{14}$	1 $9\frac{6}{7}$	2 $1\frac{1}{2}$	2 $5\frac{1}{7}$	2 $8\frac{11}{14}$	3 $0\frac{3}{7}$	3 $4\frac{1}{14}$	3 $7\frac{5}{7}$	3 $11\frac{5}{14}$	4 3
35 0	$3\frac{3}{4}$	$7\frac{1}{2}$	$11\frac{1}{4}$	1 3	1 $6\frac{3}{4}$	1 $10\frac{1}{2}$	2 $2\frac{1}{4}$	2 6	2 $9\frac{3}{4}$	3 $1\frac{1}{2}$	3 $5\frac{1}{4}$	3 9	4 $0\frac{3}{4}$	4 4
36 0	$3\frac{6}{7}$	$7\frac{5}{7}$	$11\frac{4}{7}$	1 $3\frac{3}{7}$	1 $7\frac{2}{7}$	1 $11\frac{1}{7}$	2 3	2 $6\frac{6}{7}$	2 $10\frac{5}{7}$	3 $2\frac{4}{7}$	3 $6\frac{3}{7}$	3 $10\frac{2}{7}$	4 $2\frac{1}{7}$	4 6
37 0	$3\frac{27}{28}$	$7\frac{13}{14}$	$11\frac{25}{28}$	1 $3\frac{6}{7}$	1 $7\frac{23}{28}$	1 $11\frac{11}{14}$	2 $3\frac{3}{4}$	2 $7\frac{5}{7}$	2 $11\frac{19}{28}$	3 $3\frac{9}{14}$	3 $7\frac{17}{28}$	3 $11\frac{4}{7}$	4 $3\frac{15}{28}$	4 7
38 0	$4\frac{1}{14}$	$8\frac{1}{7}$ 1 $0\frac{3}{14}$	1 $4\frac{2}{7}$	1 $8\frac{5}{14}$	2 $0\frac{3}{7}$	2 $4\frac{1}{2}$	2 $8\frac{4}{7}$	3 $0\frac{9}{14}$	3 $4\frac{5}{7}$	3 $8\frac{11}{14}$	4 $0\frac{6}{7}$	4 $4\frac{3}{14}$	4 9
39 0	$4\frac{5}{28}$	$8\frac{5}{14}$ 1 $0\frac{15}{28}$	1 $4\frac{5}{7}$	1 $8\frac{25}{28}$	2 $1\frac{1}{14}$	2 $5\frac{1}{4}$	2 $9\frac{3}{7}$	3 $1\frac{17}{28}$	3 $5\frac{11}{14}$	3 $9\frac{27}{28}$	4 $2\frac{1}{7}$	4 $6\frac{9}{28}$	4 10
40 0	$4\frac{2}{7}$	$8\frac{4}{7}$ 1 $0\frac{6}{7}$	1 $5\frac{1}{7}$	1 $9\frac{3}{7}$	2 $1\frac{5}{7}$	2 6	2 $10\frac{2}{7}$	3 $2\frac{4}{7}$	3 $6\frac{6}{7}$	3 $11\frac{1}{7}$	4 $3\frac{3}{7}$	4 $7\frac{5}{7}$	5 0
41 0	$4\frac{11}{28}$	$8\frac{11}{14}$ 1 $1\frac{5}{28}$	1 $5\frac{4}{7}$	1 $9\frac{27}{28}$	2 $2\frac{5}{14}$	2 $6\frac{3}{4}$	2 $11\frac{1}{7}$	3 $3\frac{15}{28}$	3 $7\frac{13}{14}$	4 $0\frac{9}{28}$	4 $4\frac{5}{7}$	4 $9\frac{3}{28}$	5 1
42 0	$4\frac{1}{2}$	9 1 $1\frac{1}{2}$	1 6	1 $10\frac{1}{2}$	2 3	2 $7\frac{1}{2}$	3 0	3 $4\frac{1}{2}$	3 9	4 $1\frac{1}{2}$	4 6	4 $10\frac{1}{2}$	5 3
43 0	$4\frac{17}{28}$	$9\frac{3}{14}$ 1 $1\frac{23}{28}$	1 $6\frac{3}{7}$	1 $11\frac{1}{28}$	2 $3\frac{9}{14}$	2 $8\frac{1}{4}$	3 $0\frac{6}{7}$	3 $5\frac{13}{28}$	3 $10\frac{1}{14}$	4 $2\frac{19}{28}$	4 $7\frac{2}{7}$	4 $11\frac{25}{28}$	5 4
44 0	$4\frac{5}{7}$	$9\frac{3}{7}$ 1 $2\frac{1}{7}$	1 $6\frac{6}{7}$	1 $11\frac{4}{7}$	2 $4\frac{2}{7}$	2 9	3 $1\frac{5}{7}$	3 $6\frac{3}{7}$	3 $11\frac{1}{7}$	4 $3\frac{6}{7}$	4 $8\frac{4}{7}$	5 $1\frac{2}{7}$	5 6
45 0	$4\frac{23}{28}$	$9\frac{9}{14}$ 1 $2\frac{13}{28}$	1 $7\frac{2}{7}$	2 $0\frac{3}{28}$	2 $4\frac{13}{14}$	2 $9\frac{3}{4}$	3 $2\frac{4}{7}$	3 $7\frac{11}{28}$	4 $0\frac{3}{14}$	4 $5\frac{1}{28}$	4 $9\frac{6}{7}$	5 $2\frac{19}{28}$	5 7
46 0	$4\frac{13}{14}$	$9\frac{6}{7}$ 1 $2\frac{11}{14}$	1 $7\frac{5}{7}$	2 $0\frac{9}{14}$	2 $5\frac{1}{7}$	2 $10\frac{1}{2}$	3 $3\frac{3}{7}$	3 $8\frac{5}{14}$	4 $1\frac{2}{7}$	4 $6\frac{3}{14}$	4 $11\frac{1}{7}$	5 $4\frac{1}{14}$	5 9
47 0	$5\frac{1}{28}$	$10\frac{1}{14}$ 1 $3\frac{3}{28}$	1 $8\frac{1}{7}$	2 $1\frac{5}{28}$	2 $6\frac{3}{14}$	2 $11\frac{1}{4}$	3 $4\frac{2}{7}$	3 $9\frac{9}{28}$	4 $2\frac{5}{14}$	4 $7\frac{11}{28}$	5 $0\frac{3}{7}$	5 $5\frac{13}{28}$	5 10
48 0	$5\frac{1}{7}$	$10\frac{2}{7}$ 1 $3\frac{3}{7}$	1 $8\frac{4}{7}$	2 $1\frac{5}{7}$	2 $6\frac{6}{7}$	3 0	3 $5\frac{1}{7}$	3 $10\frac{2}{7}$	4 $3\frac{3}{7}$	4 $8\frac{4}{7}$	5 $1\frac{5}{7}$	5 $6\frac{6}{7}$	6 0
49 0	$5\frac{1}{4}$	$10\frac{1}{2}$ 1 $3\frac{3}{4}$	1 9	2 $2\frac{1}{4}$	2 $7\frac{1}{2}$	3 $0\frac{3}{4}$	3 6	3 $11\frac{1}{4}$	4 $4\frac{1}{2}$	4 $9\frac{3}{4}$	5 3	5 $8\frac{1}{4}$	6 1
50 0	$5\frac{5}{14}$	$10\frac{5}{7}$ 1 $4\frac{1}{14}$	1 $9\frac{3}{7}$	2 $2\frac{11}{14}$	2 $8\frac{1}{7}$	3 $1\frac{1}{2}$	3 $6\frac{6}{7}$	4 $0\frac{3}{14}$	4 $5\frac{1}{7}$	4 $10\frac{13}{14}$	5 $4\frac{2}{7}$	5 $9\frac{9}{14}$	6 3
	1 lb.	2 lb.	3 lb.	4 lb.	5 lb.	6 lb.	7 lb.	8 lb.	9 lb.	10 lb.	11 lb.	12 lb.	13 lb.	14 lb

ENTERED, ACCORDING TO ACT OF CONGRESS, IN THE YEAR 1882, BY LE

56illings: reduced to Prices per lb. on from 1 lb. to ¼ Cwt. of 28 lb.

...zief Clerk of the U. S. General Appraiser's Office, in New York.)

lb.	16 lb.	17 lb.	18 lb.	19 lb.	20 lb.	21 lb.	22 lb.	23 lb.	24 lb.	25 lb.	26 lb.	27 lb.	28 lb.	Per Cwt.
d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
0 15/112	0 1/7	0 17/112	0 9/56	0 19/112	0 5/28	0 3/16	0 11/56	0 23/112	0 3/14	0 25/112	0 13/56	0 27/112	0 1/4	1
0 15/56	0 2/7	0 17/56	0 9/28	0 19/56	0 5/14	0 3/8	0 11/28	0 23/56	0 3/7	0 25/56	0 13/28	0 27/56	0 1/2	2
0 45/112	0 3/7	0 51/112	0 27/56	0 57/112	0 15/28	0 9/16	0 33/56	0 69/112	0 9/14	0 75/112	0 39/56	0 81/112	0 3/4	3
0 15/28	0 4/7	0 17/28	0 9/14	0 19/28	0 5/7	0 3/4	0 11/14	0 23/28	0 6/7	0 25/28	0 13/14	0 27/28	1	4
0 75/112	0 5/7	0 85/112	0 45/56	0 95/112	0 25/28	0 15/16	0 55/56	1 3/112	1 1/14	1 13/112	1 9/56	1 23/112	1 1/4	5
0 45/56	0 6/7	0 51/56	0 27/28	1 1/56	1 1/14	1 1/8	1 5/28	1 13/56	1 2/7	1 19/56	1 11/28	1 25/56	1 1/2	6
0 15/16	1	1 1/16	1 1/8	1 3/16	1 1/4	1 5/16	1 3/8	1 7/16	1 1/2	1 9/16	1 5/8	1 11/16	1 3/4	7
1 1/14	1 1/7	1 3/14	1 2/7	1 5/14	1 3/7	1 1/2	1 4/7	1 9/14	1 5/7	1 11/14	1 6/7	1 13/14	2	8
1 23/112	1 2/7	1 41/112	1 25/56	1 59/112	1 17/28	1 11/16	1 43/56	1 95/112	1 13/14	2 1/112	2 5/56	2 19/112	2 1/4	9
1 19/56	1 3/7	1 29/56	1 17/28	1 39/56	1 11/14	1 7/8	1 27/28	2 3/56	2 1/7	2 13/56	2 9/28	2 23/56	2 1/2	10
1 53/112	1 4/7	1 75/112	1 43/56	1 97/112	1 27/28	2 1/16	2 9/56	2 29/112	2 5/14	2 51/112	2 31/56	2 73/112	2 3/4	11
1 17/28	1 5/7	1 23/28	1 13/14	2 1/28	2 1/7	2 1/4	2 5/14	2 13/28	2 4/7	2 19/28	2 11/14	2 25/28	3	1 0
3 3/14	3 3/7	3 9/14	3 6/7	4 1/14	4 2/7	4 1/2	4 5/7	4 13/14	5 1/7	5 5/14	5 4/7	5 11/14	6	2 0
4 23/28	5 1/7	5 13/28	5 11/14	6 3/28	6 3/7	6 3/4	7 1/14	7 11/28	7 5/7	8 1/28	8 5/14	8 19/28	9	3 0
6 3/7	6 6/7	7 2/7	7 5/7	8 1/7	8 4/7	9	9 3/7	9 6/7	10 2/7	10 5/7	11 1/7	11 4/7	1 0	4 0
7 1/28	8 4/7	9 3/28	9 9/14	10 5/28	10 5/7	11 1/4	11 11/14	1 0 9/28	1 0 6/7	1 1 11/28	1 1 13/14	1 2 13/28	1 3	5 0
9 9/14	10 2/7	10 13/14	11 4/7	1 0 3/14	1 0 6/7	1 1 1/2	1 2 1/7	1 2 11/14	1 3 3/7	1 4 1/14	1 4 5/7	1 5 5/14	1 6	6 0
10 1/4	1 0	1 0 3/4	1 1 1/2	1 2 1/4	1 3	1 3 3/4	1 4 1/2	1 5 1/4	1 6	1 6 3/4	1 7 1/2	1 8 1/4	1 9	7 0
0 6/7	1 1 5/7	1 2 4/7	1 3 3/7	1 4 2/7	1 5 1/7	1 6	1 6 6/7	1 7 5/7	1 8 4/7	1 9 3/7	1 10 2/7	1 11 1/7	2 0	8 0
1 13/28	1 3 3/7	1 4 11/28	1 5 5/14	1 6 9/28	1 7 2/7	1 8 1/4	1 9 3/14	1 10 5/28	1 11 1/7	2 0 3/28	2 1 1/14	2 2 1/28	2 3	9 0
3 1/14	1 5 1/7	1 6 3/14	1 7 2/7	1 8 5/14	1 9 3/7	1 10 1/2	1 11 4/7	2 0 9/14	2 1 5/7	2 2 11/14	2 3 6/7	2 4 13/14	2 6	10 0
4 19/28	1 6 6/7	1 8 1/28	1 9 3/14	1 10 11/28	1 11 4/7	2 0 3/4	2 1 13/14	2 3 3/28	2 4 2/7	2 5 13/28	2 6 9/14	2 7 23/28	2 9	11 0
6 2/7	1 8 4/7	1 9 6/7	1 11 1/7	2 0 3/7	2 1 5/7	2 3	2 4 2/7	2 5 4/7	2 6 6/7	2 8 1/7	2 9 3/7	2 10 5/7	3 0	12 0
7 25/28	1 10 2/7	1 11 19/28	2 1 1/14	2 2 13/28	2 3 6/7	2 5 1/4	2 6 9/14	2 8 1/28	2 9 3/7	2 10 23/28	3 0 3/14	3 1 17/28	3 3	13 0
9 1/2	2 0	2 1 1/2	2 3	2 4 1/2	2 6	2 7 1/2	2 9	2 10 1/2	3 0	3 1 1/2	3 3	3 4 1/2	3 6	14 0
10 3/28	2 1 5/7	2 3 9/28	2 4 13/14	2 6 15/28	2 8 1/7	2 9 3/4	2 11 5/14	3 0 27/28	3 2 4/7	3 4 5/28	3 5 11/14	3 7 11/28	3 9	15 0
0 5/7	2 3 3/7	2 5 1/7	2 6 6/7	2 8 4/7	2 10 2/7	3 0	3 1 5/7	3 3 3/7	3 5 1/7	3 6 6/7	3 8 4/7	3 10 2/7	4 0	16 0
1 9/28	2 5 1/7	2 6 27/28	2 8 11/14	2 10 17/28	3 0 3/7	3 2 1/4	3 4 1/14	3 5 25/28	3 7 5/7	3 9 15/28	3 11 5/14	4 1 5/28	4 3	17 0
3 6/7	2 6 6/7	2 8 11/14	2 10 5/7	3 0 9/14	3 2 4/7	3 4 1/2	3 6 3/7	3 8 5/14	3 10 2/7	4 0 3/14	4 2 1/7	4 4 1/14	4 6	18 0
4 15/28	2 8 4/7	2 10 17/28	3 0 9/14	3 2 19/28	3 4 5/7	3 6 3/4	3 8 11/14	3 10 23/28	4 0 6/7	4 2 25/28	4 4 13/14	4 6 27/28	4 9	19 0
6 1/7	2 10 2/7	3 0 3/7	3 2 4/7	3 4 5/7	3 6 6/7	3 9	3 11 1/7	4 1 2/7	4 3 3/7	4 5 4/7	4 7 5/7	4 9 6/7	5 0	20 0
7 3/4	3 0	3 2 1/4	3 4 1/2	3 6 3/4	3 9	3 11 1/4	4 1 1/2	4 3 3/4	4 6	4 8 1/4	4 10 1/2	5 0 3/4	5 3	21 0
9 5/14	3 1 5/7	3 4 1/14	3 6 3/7	3 8 11/14	3 11 1/7	4 1 1/2	4 3 6/7	4 6 3/14	4 8 4/7	4 10 13/14	5 1 2/7	5 3 9/14	5 6	22 0
10 27/28	3 3 3/7	3 5 25/28	3 8 5/14	3 10 23/28	4 1 2/7	4 3 3/4	4 6 3/14	4 8 19/28	4 11 1/7	5 1 17/28	5 4 1/14	5 6 15/28	5 9	23 0
0 4/7	3 5 1/7	3 7 5/7	3 10 2/7	4 0 6/7	4 3 3/7	4 6	4 8 4/7	4 11 1/7	5 1 5/7	5 4 2/7	5 6 6/7	5 9 3/7	6 0	24 0
1 5/28	3 6 6/7	3 9 15/28	4 0 3/14	4 2 25/28	4 5 4/7	4 8 1/4	4 10 13/14	5 1 17/28	5 4 2/7	5 6 27/28	5 9 9/14	6 0 9/28	6 3	25 0
3 11/14	3 8 4/7	3 11 5/14	4 2 1/7	4 4 13/14	4 7 5/7	4 10 1/2	5 1 2/7	5 4 1/14	5 6 6/7	5 9 9/14	6 0 3/7	6 3 3/14	6 6	26 0
4 11/28	3 10 2/7	4 1 5/28	4 4 1/14	4 6 27/28	4 9 6/7	5 0 3/4	5 3 9/14	5 6 15/28	5 9 3/7	6 0 9/28	6 3 3/14	6 6 3/28	6 9	27 0
6	4 0	4 3	4 6	4 9	5 0	5 3	5 6	5 9	6 0	6 3	6 6	6 9	7 0	28 0
7 17/28	4 1 5/7	4 4 23/28	4 7 13/14	4 11 1/28	5 2 1/7	5 5 1/4	5 8 5/14	5 11 13/28	6 2 4/7	6 5 19/28	6 8 11/14	6 11 25/28	7 3	29 0
9 3/14	4 3 3/7	4 6 9/14	4 9 6/7	5 1 1/14	5 4 2/7	5 7 1/2	5 10 5/7	6 1 13/14	6 5 1/7	6 8 5/14	6 11 4/7	7 2 11/14	7 6	30 0
10 23/28	4 5 1/7	4 8 13/28	4 11 11/14	5 3 3/28	5 6 3/7	5 9 3/4	6 1 1/14	6 4 11/28	6 7 5/7	6 11 1/28	7 2 5/14	7 5 19/28	7 9	31 0
0 3/7	4 6 6/7	4 10 2/7	5 1 5/7	5 5 1/7	5 8 4/7	6 0	6 3 3/7	6 6 6/7	6 10 2/7	7 1 5/7	7 5 1/7	7 8 4/7	8 0	32 0
1 1/28	4 8 4/7	5 0 3/28	5 3 9/14	5 7 5/28	5 10 5/7	6 2 1/4	6 5 11/14	6 9 9/28	7 0 6/7	7 4 1/28	7 7 13/14	7 11 13/28	8 3	33 0
3 9/14	4 10 2/7	5 1 13/14	5 5 4/7	5 9 3/14	6 0 6/7	6 4 1/2	6 8 1/7	6 11 11/14	7 3 3/7	7 7 1/14	7 10 5/7	8 2 5/14	8 6	34 0
4 1/4	5 0	5 3 3/4	5 7 1/2	5 11 1/4	6 3	6 6 3/4	6 10 1/2	7 2 1/4	7 6	7 9 3/4	8 1 1/2	8 5 1/4	8 9	35 0
6 6/7	5 1 5/7	5 5 4/7	5 9 3/7	6 1 2/7	6 5 1/7	6 9	7 0 6/7	7 4 5/7	7 8 4/7	8 0 3/7	8 4 2/7	8 8 1/7	9 0	36 0
7 13/28	5 3 3/7	5 7 11/28	5 11 5/14	6 3 9/28	6 7 2/7	6 11 1/4	7 3 3/14	7 7 5/28	7 11 1/7	8 3 3/28	8 7 1/14	8 11 1/28	9 3	37 0
9 1/14	5 5 1/7	5 9 3/14	6 1 2/7	6 5 5/14	6 9 3/7	7 1 1/2	7 5 4/7	7 9 9/14	8 1 5/7	8 5 11/14	8 9 6/7	9 1 13/14	9 6	38 0
10 19/28	5 6 6/7	5 11 1/28	6 3 3/14	6 7 11/28	6 11 4/7	7 3 1/4	7 7 13/14	8 0 3/28	8 4 2/7	8 8 13/28	9 0 9/14	9 4 23/28	9 9	39 0
0 2/7	5 8 4/7	6 0 6/7	6 3 5/7	6 7 1/7	6 10 2/7	7 1 5/7	7 5 6/7	7 10 2/7	8 2 4/7	8 6 6/7	8 11 1/7	9 3 3/7	9 7 5/7	10 0	40 0
1 25/28	5 10 2/7	6 2 19/28	6 7 1/14	6 11 13/28	7 3 6/7	7 8 1/4	8 0 9/14	8 5 1/28	8 9 3/7	9 1 23/28	9 6 3/14	9 10 17/28	10 3	41 0
3 1/2	6 0	6 4 1/2	6 9	7 1 1/2	7 6	7 10 1/2	8 3	8 7 1/2	9 0	9 4 1/2	9 9	10 1 1/2	10 6	42 0
4 3/28	6 1 5/7	6 6 9/28	6 10 13/14	7 3 15/28	7 8 1/7	8 0 3/4	8 5 5/14	8 9 27/28	9 2 4/7	9 7 5/28	9 11 11/14	10 4 11/28	10 9	43 0
6 1/7	6 3 3/7	6 8 1/7	7 0 6/7	7 5 4/7	7 10 2/7	8 3	8 7 5/7	9 0 3/7	9 5 1/7	9 9 6/7	10 2 4/7	10 7 2/7	11 0	44 0
7 9/28	6 5 1/7	6 9 27/28	7 2 11/14	7 7 17/28	8 0 3/7	8 5 1/4	8 10 1/14	9 2 25/28	9 7 5/7	10 0 15/28	10 5 5/14	10 10 5/28	11 3	45 0
9 13/14	6 6 6/7	6 11 11/14	7 4 5/7	7 9 9/14	8 2 4/7	8 7 1/2	9 0 3/7	9 5 5/14	9 10 2/7	10 3 3/14	10 8 1/7	11 1 1/14	11 6	46 0
10 15/28	6 8 4/7	7 1 17/28	7 6 9/14	7 11 19/28	8 4 5/7	8 9 3/4	9 2 11/14	9 7 23/28	10 0 6/7	10 5 25/28	10 10 13/14	11 3 27/28	11 9	47 0
0 1/7	6 10 2/7	7 3 3/7	7 8 4/7	8 1 5/7	8 6 6/7	9 0	9 5 1/7	9 10 2/7	10 3 3/7	10 8 4/7	11 1 5/7	11 6 6/7	12 0	48 0
1 13/28	7 0	7 5 1/4	7 10 1/2	8 3 3/4	8 9	9 2 1/4	9 7 1/2	10 0 3/4	10 6	10 11 1/4	11 4 1/2	11 9 3/4	12 3	49 0
2 5/14	7 1 5/7	7 7 1/14	8 0 3/7	8 5 11/14	8 11 1/7	9 4 1/2	9 9 6/7	10 3 3/14	10 8 4/7	11 1 13/14	11 7 2/7	12 0 9/14	12 6	50 0
lb.	16 lb.	17 lb.	18 lb.	19 lb.	20 lb.	21 lb.	22 lb.	23 lb.	24 lb.	25 lb.	26 lb.	27 lb.	28 lb.	

...THE OFFICE OF THE LIBRARIAN OF CONGRESS, AT WASHINGTON, D. C.

FRENCH KILOGRAMMES, OR KILOS,
CONVERTED INTO POUNDS AVOIRDUPOIS.

Kilogramme = 2.2046 lbs. According to Act of July 28th, 1866.

Kil.	Lbs.	Kil.	Lbs.	Kil.	Lbs.	Kil.	Lbs.	Kil.	Lbs.
1	2.204,6	30	66.138	59	130.071	88	194.005	1,800	3,968
2	4.409	31	68.343	60	132.276	89	196.209	1,900	4,189
3	6.614	32	70.547	61	134.481	90	198.414	2,000	4,409
4	8.818	33	72.752	62	136.685	91	200.619	3,000	6,614
5	11.023	34	74.956	63	138.890	92	202.823	4,000	8,818
6	13.228	35	77.161	64	141.094	93	205.028	5,000	11,023
7	15.432	36	79.366	65	143.299	94	207.232	6,000	13,223
8	17.637	37	81.570	66	145.504	95	209.437	7,000	15,432
9	19.841	38	83.775	67	147.708	96	211.643	8,000	17,637
10	22.046	39	85.979	68	149.913	97	213.847	9,000	19,841
11	24.251	40	88.184	69	152.117	98	216.052	10,000	22,046
12	26.455	41	90.389	70	154.322	99	218.256	11,000	24,251
13	28.660	42	92.593	71	156.527	100	220.46	12,000	26,455
14	30.864	43	94.798	72	158.731	200	440.92	13,000	28,660
15	33.069	44	97.002	73	160.936	300	661.38	14,000	30,864
16	35.274	45	99.207	74	163.140	400	881.84	15,000	33,069
17	37.478	46	101.412	75	165.345	500	1102.30	16,000	35,274
18	39.683	47	103.616	76	167.550	600	1322.76	17,000	37,478
19	41.889	48	105.821	77	169.754	700	1543.22	18,000	39,683
20	44.092	49	108.025	78	171.959	800	1763.68	19,000	41,887
21	46.297	50	110.230	79	174.163	900	1984.14	20,000	44,092
22	48.501	51	112.435	80	176.368	1000	2204.60	30,000	66,138
23	50.706	52	114.639	81	178.573	1100	2425.06	40,000	88,184
24	52.910	53	116.844	82	180.777	1200	2645.52	50,000	110,230
25	55.115	54	119.048	83	182.982	1300	2865.98	60,000	132,276
26	57.320	55	121.253	84	185.186	1400	3086.44	70,000	154,322
27	59.524	56	123.458	85	187.391	1500	3306.90	80,000	176,368
28	61.729	57	125.662	86	189.596	1600	3527.36	90,000	198,414
29	63.933	58	127.867	87	191.800	1700	3748	100,000	220,460

FRENCH LITRES,
REDUCED TO WINE-QUARTS.

Litre = 1.0567 Quart; Decilitre = .10567 Quart. According to Act of July 28th, 1866.

Litres.	Wine-Qts.	Litres.	Wine-Qts.	Litres.	Wine-Qts.	Litres.	Wine-Qts.	Litres.	Wine-Qts.
1	1.0567	27	28.53	53	56.01	78	82.42	400	422.68
2	2.11	28	29.59	54	57.06	79	83.48	500	528.35
3	3.17	29	30.64	55	58.12	80	84.54	600	634.02
4	4.23	30	31.70	56	59.18	81	85.59	700	739.69
5	5.28	31	32.76	57	60.23	82	86.65	800	845.36
6	6.34	32	33 81	58	61.29	83	87.71	900	951.03
7	7.40	33	34 87	59	62.35	84	88.76	1,000	1,056.70
8	8.45	34	35 93	60	63.40	85	89.82	1,100	1,162.37
9	9.51	35	36.98	61	64.46	86	90.88	1,200	1,268.04
10	10.57	36	38.04	62	65.52	87	91.93	1,300	1,373.71
11	11.62	37	39.10	63	66.57	88	92.99	1,400	1,479.38
12	12.68	38	40.15	64	67.63	89	94.05	1,500	1,585.05
13	13.74	39	41.21	65	68.69	90	95.10	1,600	1,690.72
14	14.79	40	42.27	66	69.74	91	96.16	1,700	1,796.39
15	15.85	41	43.32	67	70.80	92	97.22	1,800	1,902.06
16	16.91	42	44.38	68	71.86	93	98.27	1,900	2,007 73
17	17.96	43	45.44	69	72.91	94	99.33	2,000	2,113.40
18	19.02	44	46.49	70	73.97	95	100.39	3,000	3,170.10
19	20.08	45	47.55	71	75.03	96	101.44	4,000	4,226.80
20	21.13	46	48.61	72	76.08	97	102.50	5,000	5,283.50
21	22.19	47	49.66	73	77.14	98	103.56	6,000	6,340.20
22	23.25	48	50.72	74	78.20	99	104.61	7,000	7,396.90
23	24.30	49	51.78	75	79.25	100	105.67	8,000	8,453.60
24	25.36	50	52.84	76	80.31	200	211.34	9,000	9,510.30
25	26.41	51	53 89	77	81.37	300	317.01	10,000	10,567.00
26	27.47	52	54.95						

CASTILIAN LIBRAS, OR "SPANISH POUNDS,"

CONVERTED INTO POUNDS AVOIRDUPOIS.

Libra, . . . = 7100.32 Grains Troy.
Pounds Avoirdupois, . = 7000 " "

lb. S.	lb. Av'd.	lb. S.	lb. Av'd.	lb. S.	lb. Av'd.	lb. S.	lb. Av'd.	lb. S.	lb. Av'd.
1	1 01	45	45 64	89	90 28	25000	25358 28	69000	69988 84
2	2 03	46	46 66	90	91 29	26000	26372 61	70000	71003 17
3	3 04	47	47 67	91	92 30	27000	27386 94	71000	72017 50
4	4 06	48	48 69	92	93 32	28000	28401 27	72000	73031 83
5	5 07	49	49 70	93	94 33	29000	29415 60	73000	74046 16
6	6 09	50	50 72	94	95 35	30000	30429 93	74000	75060 49
7	7 10	51	51 73	95	96 36	31000	31444 26	75000	76074 82
8	8 12	52	52 75	96	97 38	32000	32458 59	76000	77089 16
9	9 13	53	53 76	97	98 39	33000	33472 92	77000	78103 49
10	10 14	54	54 77	98	99 40	34000	34487 25	78000	79117 82
11	11 16	55	55 79	99	100 42	35000	35501 59	79000	80132 15
12	12 17	56	56 80	100	101 43	36000	36515 92	80000	81146 48
13	13 19	57	57 82	200	202 87	37000	37530 25	81000	82160 81
14	14 20	58	58 83	300	304 30	38000	38544 58	82000	83175 14
15	15 22	59	59 85	400	405 73	39000	39558 91	83000	84189 47
16	16 23	60	60 86	500	507 16	40000	40573 24	84000	85203 80
17	17 24	61	61 87	600	608 60	41000	41587 57	85000	86218 14
18	18 26	62	62 89	700	710 03	42000	42601 90	86000	87232 47
19	19 27	63	63 90	800	811 46	43000	43616 23	87000	88246 80
20	20 29	64	64 92	900	912 90	44000	44630 56	88000	89261 13
21	21 30	65	65 93	1000	1014 33	45000	45644 89	89000	90275 46
22	22 32	66	66 95	2000	2028 66	46000	46659 22	90000	91289 79
23	23 33	67	67 96	3000	3042 99	47000	47673 55	91000	92304 12
24	24 34	68	68 97	4000	4057 32	48000	48687 88	92000	93318 45
25	25 36	69	69 99	5000	5071 65	49000	49702 21	93000	94332 78
26	26 37	70	71 00	6000	6085 98	50000	50716 55	94000	95347 11
27	27 39	71	72 02	7000	7100 31	51000	51730 88	95000	96361 45
28	28 40	72	73 03	8000	8114 64	52000	52745 21	96000	97375 78
29	29 42	73	74 05	9000	9128 97	53000	53759 54	97000	98390 11
30	30 43	74	75 06	10000	10143 31	54000	54773 87	98000	99404 44
31	31 44	75	76 07	11000	11157 64	55000	55788 20	99000	100418 77
32	32 46	76	77 09	12000	12171 97	56000	56802 53	100000	101433 00
33	33 47	77	78 10	13000	13186 30	57000	57816 86	200000	202866 00
34	34 49	78	79 12	14000	14200 63	58000	58831 19	300000	304299 00
35	35 50	79	80 13	15000	15214 96	59000	59845 53	400000	405732 00
36	36 52	80	81 15	16000	16229 30	60000	60859 86	500000	507165 00
37	37 53	81	82 16	17000	17243 63	61000	61874 19	600000	608598 00
38	38 54	82	83 18	18000	18257 96	62000	62888 52	700000	710032 00
39	39 56	83	84 19	19000	19272 29	63000	63902 85	800000	811465 00
40	40 57	84	85 20	20000	20286 62	64000	64921 18	900000	912897 00
41	41 59	85	86 22	21000	21300 95	65000	65931 52	1000000	1014331 00
42	42 60	86	87 23	22000	22315 28	66000	66945 85		
43	43 62	87	88 25	23000	23329 61	67000	67960 18		
44	44 63	88	89 26	24000	24343 94	68000	68974 51		

100 lbs. Spanish equal to 101 $\frac{433}{1000}$ lbs Avoirdupois

ARROBAS OF SPAIN AND BUENOS AYRES,

REDUCED TO POUNDS AVOIRDUPOIS.

1 ARROBA = { 25 Castilian Libras.* / 25.3583 Pounds Avoirdupois.

Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs
1	25.36	25	633.96	49	1,242.56	73	1,851.16	97	2,459.76
2	50.72	26	659.32	50	1,267.92	74	1,876.51	98	2,485.11
3	76.07	27	684.67	51	1,293.27	75	1,901.87	99	2,510.47
4	101.43	28	710.03	52	1,318.63	76	1,927.23	100	2,535 83
5	126.79	29	735.39	53	1,343.99	77	1,952.59	200	5,071.66
6	152.15	30	760.75	54	1,369.35	78	1,977.95	300	7,607.49
7	177.51	31	786.11	55	1,394.71	79	2,003 31	400	10,143.32
8	202.87	32	811.47	56	1,420.06	80	2,028.66	500	12,679.15
9	228.22	33	836.82	57	1,445.42	81	2,054.02	600	15,214.98
10	253.58	34	862.18	58	1,470.78	82	2,079.38	700	17,750.81
11	278.94	35	887.54	59	1,496.14	83	2,104.74	800	20,286.64
12	304.3	36	912.9	60	1,521.5	84	2,130.1	900	22,822.47
13	329.66	37	938.26	61	1,546.86	85	2,155.46	1000	25,358.3
14	355.02	38	963.62	62	1,572.21	86	2,180.81	2000	50,716 6
15	380.37	39	988.98	63	1,597.57	87	2,206.17	3000	76,074.9
16	405.73	40	1,014.33	64	1,622.93	88	2,231.53	4000	101,433.2
17	431.09	41	1,039.69	65	1,648.29	89	2,256 89	5000	126,791.5
18	456.45	42	1,065.05	66	1,673.65	90	2,282.25	6000	152.149.8
19	481.81	43	1,090.41	67	1,699.01	91	2,307.61	7000	177,508.1
20	507.17	44	1,115.77	68	1,724.36	92	2,332.96	8000	202,866.4
21	532.52	45	1,141.12	69	1,749.72	93	2,358 32	9000	228,224.7
22	557.88	46	1,166.48	70	1,775.08	94	2,383.68	10000	253,583.
23	583.24	47	1,191.84	71	1,800.44	95	2,409.04	11000	278,941.
24	608.6	48	1,217.2	72	1,825.8	96	2,434.4	12000	304,300.

* See ante, Table of "Castilian Libras."

PORTUGUESE AND BRAZILIAN ARROBAS,

REDUCED TO POUNDS AVOIRDUPOIS.

1 ARROBA = { 32 Arratels or Libras. / 32.3792 Pounds Avoirdupois.

Arratels or Libras.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.	Arrobas.	lbs.
1=	1/32	1.01	17	550.45	43	1,392.31	69	2,234.17	95	3,076.03
2=	1/16	2.02	18	582.83	44	1,424.68	70	2,266.54	96	3,108.4
3=	3/32	3.04	19	615.21	45	1,457.06	71	2,298.92	97	3,140.78
4=	1/8	4.05	20	647.58	46	1,489.44	72	2,331.3	98	3,173.16
5=	5/32	5.06	21	679.96	47	1,521.82	73	2,363.68	99	3,205.54
6=	3/16	6.07	22	712.34	48	1,554.2	74	2,396.06	100	3,237.92
7=	7/32	7.08	23	744.72	49	1,586.58	75	2,428.44	200	6,475.84
8=	1/4	8.10	24	777.1	50	1,618.96	76	2,460.82	300	9,713.76
16=	1/2	16.19	25	809.48	51	1,651.34	77	2,493.2	400	12,951.68
24=	3/4	24.28	26	841.86	52	1,683.72	78	2,525.58	500	16,189.6
32=	1	32.38	27	874.24	53	1.716.1	79	2,557.96	600	19,427.52
	2	64 76	28	906.62	54	1,748.48	80	2,590.34	700	22,665.44
	3	97.14	29	939.	55	1,780.86	81	2,622.72	800	25,903.36
	4	129.52	30	971.38	56	1,813.24	82	2,655.09	900	29,141.28
	5	161.9	31	1,003.76	57	1,845.62	83	2,687.47	1000	32,379.2
	6	194.28	32	1,036.14	58	1,878.	84	2,719.85	2000	64,758.4
	7	226.65	33	1,068.52	59	1,910.37	85	2,752.23	3000	97,137.6
	8	259.03	34	1,100.9	60	1,942.75	86	2,784.61	4000	129,516.8
	9	291.41	35	1,133.28	61	1,975.13	87	2,816.99	5000	161,896.
	10	323.79	36	1,165.66	62	2,007.51	88	2,849.37	6000	194,275.2
	11	356.17	37	1,198.04	63	2,039.89	89	2,881.75	7000	226,654.4
	12	388.55	38	1,230.42	64	2,072.27	90	2,914.13	8000	259,033.6
	13	420.93	39	1,262 8	65	2,104.65	91	2,946.51	9000	291,412.8
	14	453.31	40	1,295.17	66	2,137.03	92	2,978.89	10000	323,792.
	15	485.69	41	1,327.55	67	2,169.41	93	3,011.27	11000	356,171.2
	16	518.07	42	1,359.93	68	2,201.79	94	3,043.65	12000	388,550.4

TABLE OF DUTIES ON GLASS.

Greatest Dimensions in Inches Square; for Opposite Rates, To wit— Not Over	Contents in Square Inches.	Description of Glass and Rates of Duty.				
		Fluted, Rolled or Rough Plate, Per Sq. Foot, of not over 1 lb. in Weight.	Unpolished Cylind'r, Cr'wn and Common Window, Per Pound.	Polished Cylinder and Crown, Per Sq. Foot,	Cast Polished Plate, Unsilvered, Per Sq. Foot.	Silvered Plate-Glass and Looking-Glass Plates, Framed or Unframed. Per Sq. Foot.*
10 by 15	150	¾ ct.†	1⅜ cts.‡℥			
16 by 24	384	1 ct.†	1⅞ cts.‡℥	4 cts.℥	5 cts.℥	6 cts.℥
24 by 30	720	1½ cts.†	2⅜ cts.‡℥	6 cts.℥	8 cts.℥	10 cts.℥
24 by 36	864	2 cts.†	2⅞ cts.℥	Above 24 by 30 and not above 24 by 60—		
All Over		2 cts.†	3⅛ cts.‡℥			
24 by 60	1440	All Glass of this Class, if ground, smooth'd or otherwise obscured, is subject to same duty as cast polish'd Plate Glass unsilvered.		20 cts.℥	25 cts.℥	35 cts.℥
				All above 24 by 60—		
All Over 24 by 60				40 cts.℥	50 cts.℥	60 cts.℥

* All frames to pay, *in addition* to these rates, the same duties to which they would be subject if separately imported. Under a Treasury decision of July 3, 1863, addressed to the Collector of New York, the term "*Looking Glass Plates*" was held to mean "*any kind* of silvered glass used as looking-glasses, although not in fact plate glass;" and it may be noted as a significant fact that in the present law the conjunction "*and*" is substituted for the "*or*" in the Act in force when the decision was made and in subsequent Acts prior to this.—[EDITOR.]

† All fluted, rolled, or rough plate glass, weighing over 100 lbs. per 100 square feet, must pay an additional duty on the excess at the same rates as above.

‡ *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

℥ 10 per cent. ad valorem to be added to all the above rates thus marked (℥); to wit: On all cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, if the glass is ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated. *But stained or painted window glass and stained or painted glass windows are dutiable at 45 per cent. ad valorem.*

PRICES OF COTTON YARN OR THREAD,

In Sterling per lb., and in Marks and Francs per kilo., to equal 25 cts., 40 cts., 50 cts., 60 cts., 70 cts., 80 cts., and $1 per lb.

	VALUED.							
	Not over 25 cts.	Over 25 and not over 40 cts.	Over 40 and not over 50 cts.	Over 50 and not over 60 cts.	Over 60 and not over 70 cts.	Over 70 and not over 80 cts.	Over 80 cts. and not over $1.	Over $1.
	10 cts.	18 cts.	23 cts.	28 cts.	33 cts.	38 cts.	48 cts.	50 per cent. ad val.
Sterling per lb.	1/0.329	1/7.7275	2/0.656	2/5.59	2/10.532	3/3.449	4/1.317	All over 4/1.317
Marks p'r kilo.	2.31½	3.70½	4.63+	5.55¼	6.48½	7.41	9.26⅓	9.26⅓
Francs, p'r kilo.	2.86	4.57½	5.71½	6.86½	8.00½	9.15	11.43 8/10	11.43 8/10

EXAMPLES

Illustrating Tables on pages 28 and 29.

(1.)
19½ Inches.

½)2318 Lin. yds.
12)1159 ½
96 7-12 1-12 of ½
1255 7-12 Sq. yds.

(2.)
21½ inches.

2)2654 Lin. yds.
6)1327 ½
6)221 ⅙ of ½
37 ⅙ of ⅙ of ½
1585 Sq. yds.

(3.)
24½ Inches.

2)2340 Lin. yds.
3)1170 ½
12)390 ⅓ of ½
32½ 1-12 of ⅓ of ½
1592½ Sq. yds.

(4.)
28½ Inches.

2)2430 Lin yds.
2)1215 ½.
6)608 ½ of ½.
101 ⅙ of ½ of ½.
1924 Sq. yds.

(5.)
41½ Inches.

6)3618 Lin. yds.
12)603 ⅙ on.
4221
50 1-12 of ⅙ off.
4171 Sq. yds.

(6.)
50½ Inches.

3)3936 Lin. yds.
6)1312 ⅓.
4)219 ⅙ of ⅓.
55 ¼ of ⅙ of ⅓.
5522 Sq. yds.

(7.)
62½ Inches.

2, 8, 9 } 1260 Lin. yds.
630 ½.
157 ⅛.
140 1-9.
2187 Sq. yds.

(8.)
66½ Inches.

6)3666 Lin. yds.
12)611 ⅙ off.
3055
51 1-12 of ⅙ on.
3106 { Add answer to original.
6772 Sq. yds.

To reduce Lineal Metres, Aunes, and Berlin Ells to Lineal yards, proceed as follows:

Metres, by adding to their number, $\frac{1}{12}$, $\frac{1}{100}$, and $\frac{1}{36}$ of $\frac{1}{100}$; Aunes, by adding to their number $\frac{1}{4}$, or 25 per cent. thereof; and Berlin Ells,* by multiplying their number by .7294, or by .73, which is sufficiently accurate for ordinary purposes.

To reduce the lineal yards thus obtained to square yards, the above table may, of course, be used as in other cases.

Examples.

12, 100 } 3666 Lin. Metres 66½ in. wide.
305.5 1-12 on.
36) 36.6 1-100 on.
1.0 1-36 of 1-100 on.
6)4009.1 Lineal yards.
12)668.2 ⅙ off.
3340.9
55.7 1-12 of ⅙ on.
3396.6
4009.1 add Lineal yards.
7405.7 Square yards.

4)1260 Lin. Aunes 62½ in. wide.
315 ¼ on.
½, ⅛, 1-9 } 1575 Lineal yards.
787 ½ on.
197 ⅛ on.
175 1-9 on.
2734 Square yards.

3936 Lin. Berlin Ells 50½ in. wide
.73
11808
27552
3)2873.28 Lineal yards.
6)957.76 ⅓.
4)159.62 ⅙ of ⅓.
39.90 ¼ of ⅙ of ⅛.
4030.56 Square yards.

* Ells of Brabant by multiplying their number by .766, and Ells of Vienna by .893.

RULE

For Reducing Lineal Metres (width in Centimetres) to Square Yards.

Add to the number of square metres one-fifth (or 20 per cent.) thereof, less $\frac{1}{250}$ (or at the rate of 4 per 1000), and the product will be square yards.

Thus: 1000 lineal metres, 50 centimetres wide, equal 500 square metres. 500 square metres + $\frac{1}{5}$ less $\frac{1}{250}$ (or 4 per 1000) equal 600 less 2; that is, 598 square yards. This rule is so closely accurate that it requires nearly 68,000 sq metres to make a difference of one sq. yard from the true number.

SQUARE YARDS

May be readily produced from LINEAL YARDS, METRES, AUNES, and BERLIN ELLS, of any width from ½ inch to 72 inches, by the use of the following table and rules, substantially copied from a manuscript kindly furnished for this work by Mr. H. MILLARD, Entry Clerk at the NEW YORK CUSTOM HOUSE, where it has been in use for some years. Metres are estimated at 39.37 inches, according to Section 3570, Revised Statutes (*ante*, Part I, 1173); Aunes (of Lyons and Switzerland only), at 1.25 yards, and Berlin Ells at .73 of a yard.

Widths.					
½ inch.	1-72, or ⅓ of 1-9	of the lin. yds.	will give the	sq. yds.	
1 "	1-36, or ¼ of 1-9	" "	"	"	
1½ "	1-24, or ⅓ of ⅛	" "	"	"	
2 "	1-18, or ½ of 1-9	" "	"	"	
2½ "	½ of 1-9, and ¼ of ½ of 1-9	" "	"	"	
3 "	1-12	" "	"	"	
3½ "	1-12, and ⅙ of 1-12	" "	"	"	
4 "	1-9	" "	"	"	
4½ "	1-9, and ⅛ of 1-9	" "	"	"	
5 "	1-9, and ¼ of 1-9	" "	"	"	
6 "	⅙	" "	"	"	
6½ "	⅙, and 1-12 of ⅙	" "	"	"	
7 "	⅙, and ⅙ of ⅙	" "	"	"	
7½ "	⅙, and ¼ of ⅙	" "	"	"	
8 "	⅙, and ⅓ of ⅙	" "	"	"	
8½ "	⅙, and ⅓ of ⅙, and ¼ of ⅓ of ⅙	" "	"	"	
9 "	¼	" "	"	"	
9½ "	⅙, and ½ of ⅙, and ⅙ of ½ of ⅙	" "	"	"	
10 "	¼, and 1-9 of ¼	" "	"	"	
10½ "	¼, and ⅙ of ¼	" "	"	"	
11 "	¼, and 2-9 of ¼	" "	"	"	
11½ "	¼, and ¼ of ¼, and 1-9 of ¼ of ¼	" "	"	"	
12 "	⅓	" "	"	"	
12½ "	¼, and ⅓ of ¼, and ⅙ of ⅓ of ¼	" "	"	"	
13 "	⅓, and 1-12 of ⅓	" "	"	"	
13½ "	⅓, and ⅛ of ⅓	" "	"	"	
14 "	⅓, and ⅙ of ⅓	" "	"	"	
14½ "	⅓, and ⅙ of ⅓, and ¼ of ⅙ of ⅓	" "	"	"	
15 "	⅓, and ¼ of ⅓	" "	"	"	
15½ "	½, and ¼ of ½, and ⅙ of ¼ of ½	" "	"	"	

Widths.	Lineal yards=Square yards.				
36 inches.	Lineal yards	and ⅛ of 1-9 on	will give the	sq. yds.	
36½ "	" "	and ¼ of 1-9 on	"	"	
37 "	" "	and ⅓ of ⅛ on	"	"	
37½ "	" "	and ½ of 1-9 on	"	"	
38 "	" "	and 1-12 on	"	"	
39 "	" "	and 1-9 on	"	"	
40 "	" "	and ⅛ on	"	"	
40½ "	" "	and 1-9, and ¼ of 1-9 on	"		
41 "	" "	and ⅙ *on*, and 1-12 of ⅙ off	"	"	
41½ "	" "	and ⅙ on	"	"	
42 "	" "	and ⅙, and 1-12 of ⅙ on	"	"	
42½ "	" "	and ⅙, and ⅙ of ⅙ on	"	"	
43 "	" "	and ⅙, and ¼ of ⅙ on	"	"	
43½ "	" "	and ⅙, and ⅓ of ⅙ on	"	"	
44 "	" "	and 1-9 and ⅛ on	"	"	
44½ "	" "	and ¼ on	"	"	
45 "	" "	and ⅙, and ½ of ⅙, and ⅙ of ½ of ⅙ on	"	"	
45½ "	" "	and ¼, and 1-9 of ¼ on	"	"	
46 "	" "	and ⅙, and ⅛ on	"	"	
46½ "	" "	and ⅓ *on*, and 1-12 of ⅓ off	"	"	
47 "	" "	and ¼, and ⅙ of ¼, and 1-9 of ¼ on	"	"	
47½ "	" "	and ⅓ on	"	"	
48 "	" "	and ⅓, and ½ of 1-12 of ⅓ on	"	"	
48½ "	" "	and ⅓, and 1-12 of ⅓ on	"	"	
49 "	" "	and ¼, and ½ of ¼ on	"	"	
49½ "	" "	and ⅓, and ⅙ of ⅓ on	"	"	
50 "	" "	and ⅓, and ⅙, and ⅙ of ⅓ of ⅓ on	"	"	
50½ "	" "	and ⅓, and ¼ of ⅓ on	"	"	
51 "	" "	and ½, and ¼ of ⅓, and ⅙ of ¼ of ½ on	"	"	
51½ "	" "				

16	"	.....⅓, and ⅓ of ⅓	"	"	"	"
16½	"	.....⅓, and ¼ of ⅓, and ½ of ¼ of ⅓	"	"	"	"
17	"	.....⅓, and ⅓ of ⅓, and ¼ of ⅓ of ⅓	"	"	"	"
17½	"	.....1-9, and ¼, and ½ of ¼	"	"	"	"
18	"	.....½	"	"	"	"
18½	"	.....⅓, and ½ of ⅓, and 1-12 of ½ of ⅓	"	"	"	"
19	"	.....⅓, and ½ of ⅓, and ⅙ of ½ of ⅓	"	"	"	"
19½	"	.....½, and 1-12 of ½	"	"	"	"
20	"	.....½, and 1-9 of ½	"	"	"	"
20½	"	.....½, and 1-9 of ½, and ¼ of 1-9 of ½	"	"	"	"
21	"	.....½, and ⅙ of ½	"	"	"	"
21½	"	.....½, and ⅙ of ½, and ⅙ of ⅙ of ½	"	"	"	"
22	"	.....½, and 1-9	"	"	"	"
22½	"	.....½, and ¼ of ½	"	"	"	"
23	"	.....½, and ¼ of ½, and 1-9 of ¼ of ½	"	"	"	"
23½	"	.....⅓, and 1-9, and ⅙, and ¼ of ⅙	"	"	"	"
		or, lineal yards, less ⅓ and ½ of 1-12 of ⅓.				
24	"	Lineal yards ⅓ off.				
24½	"	.....½, and ⅓ of ½, and 1-12 of ⅓ of ½	"	"	"	"
25	"	.....½, and ⅓ of ½, and ⅙ of ⅓ of ½	"	"	"	"
25½	"	.....½, and ⅓ of ½, and ¼ of ⅓ of ½	"	"	"	"
		or, lineal yards ⅙ and ⅛ off.				
26	"	.....½, and ⅓ of ½, and ⅓ of ⅓ of ½	"	"	"	"
26½	"	.....⅔, and ⅙ of ⅓, and ¼ of ⅙ of ⅓	"	"	"	"
27	"	.....½ and ¼	"	"	"	"
27½	"	.....⅔, and ¼ of ⅓, and ⅙ of ¼ of ⅓	"	"	"	"
28	"	.....½, and ½ of ½, and 1-9 of ½ of ½	"	"	"	"
28½	"	.....½, and ½ of ½, and ⅙ of ½ of ½	"	"	"	"
29	"	.....⅙, and ⅙ of ⅙ off	"	"	"	"
29½	"	.....⅙, and 1-12 of ⅙ off	"	"	"	"
30	"	.....⅙ off	"	"	"	"
30½	"	.....⅙ off, and 1-12 of ⅙ *on*	"	"	"	"
31	"	.....1-9, and ¼ of 1-9 off	"	"	"	"
31½	"	.....⅛ off	"	"	"	"
32	"	.....1-9 off	"	"	"	"
32½	"	.....1-12, and ⅙ of 1-12 off	"	"	"	"
33	"	.....1-12 off	"	"	"	"
33½	"	.....¾, and ⅙, and 1-12 of ⅙	"	"	"	"
34	"	.....½ of 1-9 off	"	"	"	"
34½	"	.....⅓ of ⅛ off	"	"	"	"
35	"	.....¼ of 1-9 off	"	"	"	"
35½	"	.....⅛ of 1-9 off	"	"	"	"

52	"	"	"	..... and ⅓, and ⅓ of ⅓ on	"	"
52½	"	"	"	.....and ⅓, and ¼ on	"	
53	"	"	"	...and ⅓, and ⅓ of ⅓, and ¼ of ⅓ of ⅓ on	"	"
53½	"	"	"	.....and 1-9, and ¼, and ½ of ¼ on	"	"
54	"	"	"	.....and ½ on	"	"
54½	"	"	"	and ⅓, and ½ of ⅓, and 1-12 of ½ of ⅓ on	"	"
55	"	"	"	...and ⅓, and ½ of ⅓, and ⅙ of ½ of ⅓ on	"	"
55½	"	"	"	.....and ⅓, and 1-12, and ⅛ on	"	"
56	"	"	"	.....and ½, and 1-9 of ½ on	"	"
56½	"	"	"	and ½, and 1-9 of ½, and ¼ of 1-9 of ½ on	"	"
57	"	"	"	.....½, and ⅙ of ½ on	"	"
57½	"	"	"	...and ½, and ⅙ of ½, and ⅙ of ⅙ of ½ on	"	"
58	"	"	"	.....and ½, and 1-9 on	"	"
58½	"	"	"	....and ½, and ⅛ on	"	"
59	"	"	"	.....and ½, and 1-9, and ¼ of 1-9 on	"	"
59½	"	"	"	and ⅓, ½ of ⅓, and ⅓ of ⅓, and ⅛ of ⅛ on	"	"
60	"	"	"	.....and ½, and ⅓ of ½ on	"	"
60½	"	"	"	and ½, and ⅓ of ½, and 1-12 of ⅓ of ½ on	"	"
61	"	"	"	...and ½, and ⅓ of ½, and ⅙ of ⅓ of ½ on	"	"
61½	"	"	"	...and ½, and ⅓ of ½, and ¼ of ⅓ of ½ on	"	"
62	"	"	"	...and ½, and ⅓ of ½, and ⅓ of ⅓ of ½ on	"	"
62½	"	"	"	.....and ½, and ⅛, and 1-9 on	"	"
63	"	"	"	.....and ½, and ¼ on	"	"
63½	"	"	"	...and ⅔, and ¼ of ⅓, and ⅙ of ¼ of ⅓ on	"	"
64	"	"	"	.....and ½, and ⅙, and 1-9 on	"	"
64½	"	"	"	...and ½, and ½ of ½, and ⅙ of ½ of ½ on	"	"
65	"	"	"	.....and ½, and ½ of ½, and 1-9 of ½ on	"	"
		or ⅙, and ⅙ of ⅙ off, and remainder added to original.				
65½	"	⅙, and 1-12 of ⅙ off,	"	"	"	
66	"	⅙ off,	"	"	"	
66½	"	⅙ off, and 1-12 of ⅙ on,	"	"	"	
67	"	1-9, and ¼ of 1-9 off,	"	"	"	
67½	"	⅛ off,	"	"	"	
68	"	1-9 off,	"	"	"	
68½	"	1-12, and ⅙ of 1-12 off,	"	"	"	
69	"	1-12 off,	"	"	"	
69½	"	½ of 1-9, and ⅛ of 1-9 off,	"	"	"	
70	"	½ of 1-9 off,	"	"	"	
70½	"	⅓ of ⅛ off,	"	"	"	
71	"	¼ of 1-9 off,	"	"	"	
71½	"	⅛ of 1-9 off,	"	"	"	
72	"	Twice the number of lineal yards.				

See Examples, on page 27.

TABLE

REDUCING LINEAL YARDS, FROM ½ INCH TO 72 INCHES WIDE, TO SQUARE YARDS.

Width in Inches.	LINEAL YARDS.															
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**20**	**30**	**40**	**50**	**100**	**1000**
	SQUARE YARDS.															
½	.0138+	.03	.04	.06	.07	.08	.10	.11	.12	.14	.28	.42	.56	.69	1.39	13.89
1	.0277+	.06	.08	.11	.14	.17	.19	.22	.25	.28	.56	.83	1.11	1.39	2.78	27.78
2	.0555+	.11	.17	.22	.28	.33	.39	.44	.50	.56	1.11	1.67	2.22	2.78	5.56	55.56
3	.0833+	.17	.25	.33	.42	.50	.58	.67	.75	.83	1.67	2.50	3.33	4.17	8.33	83.33
4	.1111+	.22	.33	.44	.56	.67	.78	.89	1.00	1.11	2.22	3.33	4.44	5.56	11.11	111.11
5	.1388+	.28	.42	.56	.69	.83	.97	1.11	1.25	1.39	2.78	4.17	5.56	6.94	13.89	138.89
6	.1666+	33	.50	.67	.83	1.00	1.17	1.33	1.50	1.67	3.33	5.00	6.67	8.33	16.67	166.67
7	.1944+	.39	.58	.78	.97	1.17	1.36	1.56	1.75	1.94	3.89	5.83	7.78	9.72	19.44	194.44
8	.2222+	.44	.67	.89	1.11	1.33	1.56	1.78	2.00	2.22	4.44	6.67	8.89	11.11	22.22	222.22
9	.2500	.50	.75	1.00	1.25	1.50	1.75	2.00	2.25	2.50	5.00	7.50	10.00	12.50	25.00	250.00
10	.2777+	.56	.83	1.11	1.39	1.67	1.94	2.22	2.50	2.78	5.56	8.33	11.11	13.89	27.78	277.78
11	.3055+	.61	.92	1.22	1.53	1.83	2.14	2.44	2.75	3.06	6.11	9.17	12.22	15 28	30.56	305.56
12	.3333+	.67	1.00	1.33	1.67	2.00	2.33	2.67	3.00	3.33	6.67	10.00	13.33	16.67	33.33	333.33
13	.3611+	.72	1.08	1.44	1.81	2.17	2.53	2.89	3.25	3.61	7.22	10.83	14.44	18.06	36.11	361.11
14	.3888+	.78	1.17	1.56	1.94	2.33	2.72	3.11	3.50	3.89	7.78	11.67	15.56	19.44	38.89	388.89
15	.4166+	.83	1.25	1.67	2.08	2.50	2.92	3.33	3.75	4.17	8.33	12.50	16.67	20.83	41.67	416.67
16	.4444+	.89	1.33	1.78	2.22	2.67	3.11	3.56	4.00	4.44	8.89	13 33	17.78	22.22	44.44	444.44
17	.4722+	.94	1.42	1.89	2.36	2.83	3 31	3.78	4.25	4.72	9.44	14.17	18.89	23.61	47.22	472.22
18	.5000	1.00	1.50	2.00	2.50	3.00	3 50	4.00	4.50	5.00	10.00	15.00	20.00	25.00	50.00	500.00
19	.5277+	1.06	1.58	2 11	2.64	3.17	3 69	4 22	4.75	5.28	10.56	15 83	21.11	26.39	52.78	527.78
20	.5555+	1.11	1.67	2.22	2.78	3.33	3.89	4.44	5.00	5.56	11.11	16.67	22.22	27.78	55.56	555.56
21	.5833+	1.17	1.75	2.33	2.92	3.50	4.08	4.67	5.25	5.83	11.67	17.50	23.33	29.17	58.33	583.33
22	.6111+	1.22	1.83	2.44	3.06	3.67	4.28	4.89	5.50	6.11	12.22	18.33	24.44	30.56	61.11	611.11
23	.6388+	1.28	1.92	2.56	3.19	3.83	4.47	5.11	5.75	6.39	12.78	19.17	25.56	31.94	63.89	638.89
24	.6666+	1.33	2.00	2.67	3.33	4.00	4.67	5.33	6.00	6.67	13.33	20.00	26.67	33.33	66.67	666.67
25	.6944+	1.39	2.08	2.78	3.47	4.17	4.86	5.56	6.25	6.94	13.89	20.83	27.78	34.72	69.44	694.44
26	.7222+	1.44	2.17	2.89	3.61	4.33	5.06	5.78	6.50	7.22	14.44	21.67	28.89	36.11	72.22	722.22

27	.7500	1.50	2.25	3.00	3.75	4.50	5.25	6.00	6.75	7.50	15.00	22 50	30.00	37.50	75.00	750.00
28	.7777+	1.56	2.33	3.11	3.89	4.67	5.44	6.22	7.00	7.78	15.56	23.33	31.11	38.89	77.78	777.78
29	.8055+	1.61	2.42	3.22	4.03	4.83	5.64	6.44	7.25	8.06	16.11	24.17	32.22	40.28	80.56	805.56
30	.8333+	1.67	2.50	3.33	4.17	5.00	5.83	6.67	7.50	8.33	16.67	25.00	33.33	41.67	83.33	833.33
31	.8611+	1.72	2.58	3.44	4.31	5.17	6.03	6.89	7.75	8.61	17.22	25.83	34.44	43.06	86.11	861.11
32	.8888+	1.78	2.67	3.56	4.44	5.33	6.22	7.11	8.00	8.89	17.78	26.67	35.56	44.44	88.89	888.89
33	.9166+	1.83	2.75	3.67	4.58	5.50	6.42	7.33	8.25	9.17	18.33	27 50	36.67	45.83	91.67	916.67
34	.9444+	1.89	2.83	3.78	4.72	5.67	6.61	7.56	8.50	9.44	18.89	28.33	37.78	47.22	94.44	944.44
35	.9722+	1.94	2.92	3.89	4.86	5.83	6.81	7.78	8.75	9.72	19.44	29.17	38.89	48.61	97.22	972.22
36	1.0000	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	20.00	30.00	40.00	50.00	100.00	1000.00
37	1.0277+	2.05	3.08	4.11	5.14	6.17	7.19	8.22	9.25	10.28	20.56	30.83	41.11	51.39	102.78	1027.78
38	1.0555+	2.11	3.17	4.22	5.28	6.33	7.39	8.44	9 50	10.56	21.11	31.67	42 22	52.78	105.56	1055.56
39	1.0833+	2.17	3.25	4.33	5.42	6.50	7.58	8 67	9.75	10.83	21.67	32.50	43.33	54.17	108.33	1083.33
40	1.1111+	2.22	3.33	4.44	5.56	6.67	7.78	8.89	10.00	11.11	22.22	33.33	44.44	55.56	111.11	1111.11
41	1.1388+	2.28	3.42	4.56	5.69	6.83	7.97	9.11	10.25	11.39	22.78	34.17	45.56	56.94	113.89	1138.89
42	1.1666+	2.33	3.50	4.67	5.83	7.00	8.17	9.33	10.50	11.67	23.33	35.00	46.67	58.33	116.67	1166.67
43	1.1944+	2.39	3.58	4.78	5.97	7.17	8.36	9.56	10.75	11.94	23.89	35.83	47.78	59.72	119.44	1194.44
44	1.2222+	2.44	3.67	4.89	6.11	7.33	8.56	9.78	11.00	12.22	24.44	36.67	48.89	61.11	122.22	1222.22
45	1.2500	2.50	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	25.00	37.50	50.00	62.50	125.00	1250.00
46	1.2777+	2.56	3.83	5.11	6.39	7.67	8.94	10.22	11.50	12.78	25.56	38.33	51.11	63.89	127.78	1277.78
47	1.3055+	2.61	3.92	5.22	6.53	7.83	9.14	10.44	11.75	13.06	26.11	39.17	52.22	65.28	130.56	1305.56
48	1.3333+	2.67	4.00	5.33	6.67	8.00	9.33	10.67	12.00	13.33	26.67	40.00	53.33	66.67	133.33	1333.33
49	1.3611+	2.72	4.08	5.44	6.81	8.17	9.53	10.89	12.25	13.61	27.22	40.83	54.44	68.06	136.11	1361.11
50	1.3888+	2.78	4.17	5.56	6.94	8.33	9.72	11.11	12.50	13.89	27.78	41.67	55.56	69.44	138 89	1388.89
51	1.4166+	2.83	4.25	5.67	7.08	8.50	9.92	11.33	12.75	14 17	28.33	42.50	56.67	70.83	141.67	1416.67
52	1.4444+	2.89	4.33	5.78	7.22	8.67	10.11	11.56	13 00	14.44	28 89	43.33	57.78	72.22	144.44	1444.44
53	1.4722+	2.94	4.42	5.89	7.36	8.83	10.31	11.78	13.25	14.72	29.44	44.17	58.89	73.61	147.22	1472.22
54	1.5000	3.00	4.50	6.00	7.50	9.00	10.50	12.00	13.50	15.00	30.00	45.00	60.00	75.00	150.00	1500.00
55	1.5277+	3.06	4 58	6.11	7.64	9.17	10.69	12.22	13.75	15.28	30.56	45.83	61.11	76.39	152.78	1527.78
56	1.5555+	3.11	4.67	6.22	7.78	9.33	10.89	12.44	14.00	15.56	31.11	46.67	62.22	77.78	155.56	1555.56
57	1.5833+	3.17	4.75	6.33	7.92	9.50	11.08	12.67	14.25	15.83	31.67	47.50	63.33	79.17	158.33	1583.33
58	1.6111+	3.22	4.83	6.44	8.06	9.67	11.28	12.89	14.50	16.11	32.22	48.33	64.44	80.56	161.11	1611.11
59	1.6388+	3.28	4.92	6.56	8.19	9.83	11.47	13.11	14.75	16.39	32.77	49.17	65.56	81.94	163.89	1638.89
60	1.6666+	3.33	5.00	6.67	8.33	10.00	11.67	13.33	15.00	16.67	33.33	50.00	66.67	83.33	166.67	1666.67
61	1.6944+	3.39	5.08	6.78	8.47	10.17	11.86	13.56	15.25	16.94	33.89	50.83	67.78	84.72	169.44	1694.44
62	1.7222+	3.44	5.17	6.89	8.61	10.33	12.06	13.78	15.50	17.22	34.44	51.67	68.89	86.11	172.22	1722.22
63	1.7500	3.50	5.25	7.00	8.75	10.50	12.25	14.00	15.75	17.50	35.00	52.50	70.00	87.50	175.00	1750.00
64	1.7777+	3.56	5.33	7.11	8.89	10.67	12.44	14.22	16.00	17.78	35.55	53.33	71.11	88.89	177.78	1777.78
65	1.8055+	3.61	5.42	7.22	9.03	10.83	12.64	14.44	16.25	18.06	36.11	54.17	72.22	90.28	180.56	1805.56
66	1.8333+	3.67	5.50	7.33	9.17	11.00	12.83	14.67	16.50	18.33	36.67	55.00	73.33	91.67	183.33	1833.33
67	1.8611+	3.72	5.58	7.44	9.31	11.17	13.03	14.89	16.75	18.61	37.22	55.83	74.44	93.06	186.11	1861.11
68	1.8888+	3.78	5.67	7.56	9.44	11.33	13.22	15.11	17.00	18.89	37.78	56.67	75.56	94.44	188.89	1888.89
69	1.9166+	3.83	5.75	7.67	9.58	11.50	13.42	15.33	17.25	19.17	38.33	57.50	76.67	95.83	191.67	1916.67
70	1.9444+	3.89	5.83	7.78	9.72	11.67	13.61	15.56	17.50	19.44	38.89	58 33	77.78	97.22	194.44	1944.44
71	1.9722+	3.94	5.92	7.89	9.86	11.83	13.81	15.78	17.75	19.72	39.44	59.17	78.89	98.61	197.22	1972.22
72	2.0000	4.00	6.00	8.00	10.00	12.00	14.00	16.00	18.00	20.00	40.00	60.00	80.00	100.00	200.00	2000 00

LINEAL METRES,

FROM ½ INCH TO 72 INCHES WIDE, REDUCED TO SQUARE YARDS.

Lineal Metre = 39.37 Lineal Inches; Centimetre = .3937 of a Lineal Inch, according to the Act of July 28th, 1866. 2.54 Centimetres = almost 1 inch; the exact equivalent being .999998 of an inch.

Width in Inches.	Equivalent Lineal Centimetres.	LINEAL METRES. SQUARE YARDS.																		
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**20**	**30**	**40**	**50**	**60**	**70**	**80**	**90**	**100**	**1000**
½	1.27	.0151+	.03	.05	.06	.08	.09	.11	.12	.14	.15	.30	.46	.61	.76	.91	1.06	1.22	1.37	1.52	15.19
1	2.54	.0303+	.06	.09	.12	.15	.18	.21	.24	.27	.30	.61	.91	1.22	1.52	1.82	2.13	2 43	2.73	3.04	30.38
2	5.08	.0607+	.12	.18	.24	.30	.36	.43	.49	.55	.61	1.22	1.82	2.43	3.04	3.65	4.25	4.86	5.47	6.08	60.76
3	7.62	.0911+	.18	.27	.36	.46	.55	.64	.73	.82	.91	1.82	2.73	3.65	4.56	5.47	6.38	7.29	8.2	9.11	91.13
4	10.16	.1215+	.24	.36	.49	.61	.73	.85	.97	1.09	1.22	2.43	3.65	4.86	6.08	7.29	8.51	9.72	10.94	12.15	121.51
5	12.7	.1518+	.30	.46	.61	.76	.91	1.06	1.22	1.37	1.52	3.04	4.56	6.08	7.59	9.11	10.63	12.15	13.67	15.19	151.89
6	15.24	.1822+	.36	.55	.73	.91	1.09	1.28	1.46	1.64	1.82	3.65	5.47	7.29	9.11	10.94	12.76	14.58	16.4	18.23	182.27
7	17.78	.2126+	.43	.64	.85	1.06	1.28	1.49	1.7	1.91	2.13	4.25	6.38	8.51	10.63	12.76	14.89	17.01	19.14	21.26	212.65
8	20.32	.2430+	.49	.73	.97	1.21	1.46	1.7	1.94	2.19	2.43	4.86	7.29	9.72	12.15	14.58	17.01	19.44	21.87	24.3	243.02
9	22.86	.2734+	.55	.82	1.09	1.37	1.64	1.91	2.19	2.46	2.73	5.47	8.2	10.94	13.67	16.4	19.14	21.87	24.61	27.34	273.40
10	25.4	.3037+	.61	.91	1.22	1.52	1.82	2.13	2.43	2.73	3.04	6.08	9.11	12.15	15.19	18.23	21.27	24.3	27.34	30.38	303.78
11	27.94	.3341+	.67	1.	1.34	1.67	2.01	2.34	2.67	3.01	3.34	6.68	10.03	13.37	16.71	20.05	23.39	26.73	30.08	33.42	334.16
12	30.48	.3645+	.73	1.09	1.46	1.82	2.19	2.55	2.92	3.28	3.65	7.29	10.94	14.58	18.23	21.87	25.52	29.16	32.81	36.45	364.54
13	33.02	.3949+	.79	1.18	1.58	1.97	2.37	2.76	3.16	3.55	3.95	7.9	11.85	15.8	19.75	23.7	27.64	31.59	35.54	39.49	394.91
14	35.56	.4253+	.85	1.28	1.7	2.13	2.55	2.98	3.4	3.83	4.25	8.51	12.76	17.01	21.27	25.52	29.77	34.02	38.28	42.53	425.29
15	38.1	.4556+	.91	1.37	1.82	2.28	2.73	3.19	3.65	4.1	4.56	9.11	13.67	18.23	22.78	27.34	31.9	36.45	41.01	45.57	455.67
16	40.64	.4860+	.97	1.46	1.94	2.43	2.92	3.4	3.89	4.37	4.86	9.72	14.58	19.44	24.3	29.16	34.02	38.88	43.75	48.61	486.05
17	43.18	.5164+	1.03	1.55	2.07	2.58	3.1	3.62	4.13	4.65	5.16	10.33	15.49	20.66	25.82	30.99	36.15	41.32	46.48	51.64	516.42
18	45.72	.5468+	1.09	1.64	2.19	2.73	3.28	3.83	4.37	4.92	5.47	10.94	16.4	21.87	27.34	32.81	38.28	43.75	49.21	54.68	546.80
19	48.26	.5771+	1.15	1.73	2.31	2.89	3 46	4.04	4.62	5.19	5.77	11.54	17.32	23.09	28.86	34.63	40.4	46.18	51.95	57.72	577.2
20	50.8	.6075+	1.22	1.82	2.43	3.04	3.65	4.25	4.86	5.47	6.08	12.15	18.23	24.3	30.38	36.45	42.53	48.61	54.68	60.76	607.56
21	53.34	.6379+	1.28	1.91	2.55	3.19	3.83	4.47	5.1	5.74	6.38	12.76	19.14	25.52	31.9	38.28	44.66	51.04	57.42	63.79	637.93
22	55.88	.6683+	1.34	2.01	2.67	3.34	4.01	4.68	5.35	6.02	6.68	13.37	20.05	26.73	33.42	40.1	46.78	53.47	60.15	66 83	668.31
23	58.42	.6987+	1.4	2.1	2.79	3.49	4.19	4.89	5.59	6.29	6.99	13.97	20.96	27.95	34.94	41.92	48.91	55.9	62.88	69.87	698.69
24	60.96	.7290+	1.46	2.19	2.92	3.65	4.37	5.1	5.83	6.56	7.29	14.58	21.87	29.16	36.45	43.75	51.04	58.33	65.62	72.91	729.07
25	63.5	.7594+	1.52	2.28	3.04	3.8	4.56	5.32	6.08	6.84	7.59	15.19	22.78	30.38	37.97	45.57	53.16	60.76	68.35	75.95	759.45
26	66.04	.7898+	1.58	2.37	3.16	3.95	4.74	5.53	6.32	7.11	7.9	15.8	23.7	31.59	39.49	47.39	55.29	63.19	71.09	78.99	789.82
27	68.58	.8202+	1.64	2.46	3.28	4.1	4.92	5.74	6.56	7.38	8.2	16.4	24.61	32.81	41.01	49.21	57.42	65.62	73.82	82.02	820.20

28	71.12	.8506+	1.7	2.55	3.4	4.25	5.1	5.95	6.8	7.66	8.51	17.01	25.52	34.02	42.53	51.04	59.54	68.05	76.55	85.06	850.58
29	73.66	.8809+	1.76	2.64	3.52	4.4	5.29	6.17	7.05	7.93	8.81	17.62	26.43	35.24	44.05	52.86	61.67	70.48	79.29	88.1	880.96
30	76.2	.9113+	1.82	2.73	3.65	4.56	5.47	6.38	7.29	8.2	9.11	18.23	27.34	36.45	45.57	54.68	63.8	72.91	82.02	91.14	911.34
31	78.74	.9417+	1.88	2.83	3.77	4.71	5.65	6.59	7.53	8.48	9.42	18.83	28.25	37.67	47.09	56 5	65.92	75.34	84.76	94.17	941.72
32	81.28	.9721+	1.94	2.92	3.89	4.86	5.83	6.8	7.78	8.75	9.72	19.44	29.16	38.88	48.61	58.33	68.05	77.77	87.49	97.21	972.10
33	83.82	1.0025+	2.01	3.01	4.01	5.01	6.02	7.02	8 02	9.02	10.03	20.05	30.08	40.1	50.13	60.15	70.18	80.2	90.23	100.25	1002.5
34	86.36	1.0328+	2.07	3.1	4.13	5.16	6.2	7.23	8.26	9.3	10.33	20.66	30.99	41.32	51.64	61.97	72.3	82 63	92.96	103.29	1032.85
35	88.9	1.0632+	2.13	3.19	4.25	5.32	6.38	7.44	8.51	9.57	10.63	21.27	31.9	42.53	53.16	63.8	74.43	85.06	95.69	106.32	1063.23
36	91.44	1.0936+	2.19	3.28	4.37	5.47	6.56	7.66	8.75	9.84	10.94	21.87	32.81	43.75	54.68	65.62	76.55	87.49	98.43	109.36	1093.61
37	93.98	1.1240+	2.25	3.37	4.5	5.62	6.74	7.87	9.	10.12	11.24	22.48	33.72	44.96	56.2	67.44	78.68	89.92	101.16	112.4	1123.99
38	96.52	1.1543+	2.31	3.46	4.62	5.77	6.93	8.08	9.24	10.39	11.54	23.09	34.63	46.18	57.72	69.26	80.81	92.35	103.9	115.44	1154.37
39	99.06	1.1847+	2.37	3.55	4.74	5.92	7.11	8.29	9.48	10.66	11.85	23.7	35.54	47.39	59.24	71.09	82.93	94.78	106.63	118.47	1184.75
40	101.6	1.2151+	2.43	3.65	4.86	6.08	7.29	8.51	9.72	10.94	12.15	24.3	36.45	48.61	60.76	72.91	85.06	97.21	109.36	121.51	1215.12
41	104.14	1.2455+	2.49	3.74	4.98	6.23	7.47	8.72	9.96	11.21	12.46	24.91	37.37	49.82	62.28	74.73	87.19	99 64	112.1	124.55	1245.50
42	106.68	1.2759+	2.55	3.83	5.1	6.38	7.66	8.93	10.21	11.48	12.76	25.52	38.28	51.04	63.8	76.55	89.31	102.07	114.83	127.59	1275.88
43	109.22	1.3062+	2.61	3.92	5.23	6.53	7.84	9.14	10.45	11.76	13.06	26.13	39.19	52.25	65 31	78.38	91.44	104.5	117.57	130.63	1306.26
44	111.76	1.3366+	2.67	4.01	5.35	6.68	8.02	9.36	10.69	12.03	13.37	26.73	40.1	53.47	66.83	80.2	93.57	106.93	120.3	133.66	1336.64
45	114.3	1.3670+	2.73	4.1	5.47	6.84	8.2	9.57	10.94	12.3	13.67	27.34	41.01	54.68	68.35	82.02	95.69	109.36	123.03	136.70	1367.01
46	116.84	1.3974+	2.79	4.19	5.59	6.99	8.38	9.78	11.18	12.58	13.97	27.95	41.92	55.9	69.87	83.85	97.82	111.79	125.77	139.74	1397.39
47	119.38	1.4278+	2.86	4.28	5.71	7.14	8.57	10.	11.42	12.85	14.28	28.56	42.83	57.11	71.39	85.67	99.95	114.22	128.5	142.78	1427.77
48	121.92	1.4581+	2.92	4.37	5.83	7.29	8.75	10.21	11.67	13.12	14.58	29.16	43.75	58.33	72.91	87.49	102.07	116.65	131.24	145.81	1458.15
49	124.46	1.4885+	2.98	4.47	5.95	7.44	8.93	10.42	11.91	13.4	14.89	29.77	44.66	59.54	74.43	89.31	104.2	119.09	133.97	148.85	1488.53
50	127.	1.5189+	3.04	4.56	6.08	7.59	9.11	10.63	12.15	13.67	15.19	30.38	45.57	60.76	75.95	91.14	106.33	121.52	136.71	151.89	1518.90
51	129.54	1..5493+	3.1	4.65	6.2	7.75	9.3	10.85	12.39	13.94	15.49	30.99	46.48	61.97	77.47	92.96	108.45	123.95	139.44	154.93	1549.28
52	132.08	1.5797+	3.16	4.74	6.32	7.9	9.48	11.06	12.64	14.22	15.8	31.59	47.39	63.19	78.99	94 78	110.58	126.38	142.17	157 97	1579.66
53	134.62	1.6100+	3.22	4.83	6.44	8.05	9.66	11.27	12.88	14.49	16.1	32.2	48.3	64.4	80.5	96.6	112.71	128.81	144.91	161.	1610.04
54	137.16	1.6404+	3.28	4.92	6.56	8.2	9.84	11.48	13.12	14.76	16.4	32.81	49.21	65.62	82.02	98.43	114.83	131.24	147.64	164.04	1640.42
55	139.7	1.6708+	3.34	5.01	6.68	8.35	10.03	11.7	13.37	15.04	16.71	33.42	50.13	66.83	83.54	100.25	116.96	133.67	150.38	167.08	1670.79
56	142.24	1.7012+	3.4	5.1	6.8	8.51	10.21	11.91	13.61	15.31	17.01	34.02	51.04	68.05	85.06	102 07	119.09	136.1	153.11	170.12	1701.17
57	144.78	1.7315+	3.46	5.19	6.93	8.66	10.39	12.12	13.85	15.58	17.32	34.63	51.95	69.26	86.58	103.9	121.21	138.53	155.84	173.15	1731.55
58	147.32	1.7619+	3.52	5.29	7.05	8.81	10.57	12.33	14.1	15.86	17.62	35.24	52.86	70.48	88.1	105.72	123.34	140.96	158.58	176.2	1761.93
59	149.86	1.7923+	3.58	5.38	7.17	8.96	10.75	12.55	14.34	16.13	17.92	35.85	53.77	71.69	89.62	107.54	125.46	143.39	161.31	179.23	1792.31
60	152.4	1.8227+	3.65	5.47	7.29	9.11	10.94	12.76	14.58	16.4	18.23	36.45	54.68	72.91	91.14	109.36	127.59	145.82	164.05	182.27	1822.64
61	154.94	1.8531+	3.71	5.56	7.41	9.27	11.12	12.97	14.82	16.68	18.53	37.06	55.59	74.12	92.66	111.19	129.72	148.25	166.78	185.31	1853.06
62	157.48	1.8834+	3,77	5.65	7.53	9.42	11.3	13.18	15.07	16.95	18.83	37.67	56.5	75.34	94.17	113.	131.84	150.68	169.51	188.34	1883.44
63	160.02	1.9138+	3.83	5.74	7.66	9.57	11.48	13.4	15.31	17.22	19.14	38.28	57.42	76.55	95.69	114.83	133.97	153.11	172.25	191.38	1913.82
64	162.56	1.9442+	3.89	5.83	7.78	9.72	11.67	13.61	15.55	17.5	19.44	38.88	58.33	77.77	97.21	116.65	136.1	155.54	174.98	194.42	1944.20
65	165.1	1.9746+	3.95	5.92	7.9	9.87	11.85	13.82	15.8	17.77	19.75	39.49	59.24	78.99	98.73	118.48	138.22	157.97	177.72	197.46	1974.58
66	167.64	2.0050+	4.01	6.02	8.02	10.03	12.03	14.04	16.04	18.05	20.05	40.1	60.15	80.2	100.25	120.3	140.35	160.4	180.45	200.5	2004.95
67	170.18	2.0353+	4.07	6.11	8.14	10.18	12.21	14.25	16.28	18.32	20.35	40.71	61.06	81.42	101.77	122.12	142.48	162.83	183.19	203.53	2035.33
68	172.72	2.0657+	4.13	6.2	8.26	10.33	12.39	14.46	16.53	18.59	20.66	41.32	61.97	82.63	103.29	123.95	144.6	165.26	185.92	206.57	2065.71
69	175.26	2.0961+	4.19	6.29	8.38	10.48	12.58	14.67	16.77	18.87	20.96	41.92	62.88	83.85	104.81	125.77	146.73	167.69	188.65	209.61	2096.09
70	177.8	2.1265+	4.25	6.38	8.51	10.63	12.76	14.89	17.01	19.14	21.27	42.53	63.8	85.06	106.33	127.59	148.86	170.12	191.39	212.65	2126.47
71	180.34	2.1569+	4.31	6.47	8.63	10.78	12.94	15.1	17.26	19.41	21.57	43.14	64.71	86.28	107.85	129.41	150.98	172.55	194.12	215.68	2156.74
72	182.88	2.1872+	4.37	6.56	8.75	10.94	13.12	15.31	17.5	19.69	21.87	43.75	65.62	87.49	109.36	131.24	153.11	174.98	196.86	218.72	2187.22

LINEAL METRES (WIDTH IN CENTIMETRES) REDUCED TO SQUARE YARDS.

Lineal Metre = 39.37 Lineal Inches, and Centimetre = .3937 of a Lineal Inch, according to the Act of July 28th, 1866. 2.54 Centimetres = almost 1 Lineal Inch. See preceding Table. See also Rule for Computing, page 27.

Width in Centimetres.	Equivalent Lineal Inches.	LINEAL METRES. SQUARE YARDS.																		
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**20**	**30**	**40**	**50**	**60**	**70**	**80**	**90**	**100**	**1000**
1	.3937	.0119+	.024	.04	.05	.06	.07	.08	.10	.11	.12	.24	.36	.48	.60	.72	.84	.96	1.08	1.20	11.959+
2	.7874	.0239+	.048	.07	.10	.12	.14	.17	.19	.22	.24	.48	.72	.96	1.2	1.44	1.67	1.91	2.15	2.39	23.919+
3	1.1811	.0358+	.072	.11	.14	.18	.22	.25	.29	.32	.36	.72	1.08	1.44	1.79	2.15	2.51	2.87	3.23	3.59	35.879+
4	1.5748	.0478+	.096	.14	.19	.24	.29	.33	.38	.43	.48	.96	1.44	1.91	2.39	2.87	3.35	3.83	4.31	4.78	47.839+
5	1.9685	.0597+	.120	.18	.24	.30	.36	.42	.48	.54	.60	1.2	1.79	2.39	2.99	3.59	4.19	4.78	5.38	5.98	59.799+
6	2.3622	.0717+	.144	.22	.29	.36	.43	.50	.57	.65	.72	1.44	2.15	2.87	3.59	4.31	5.02	5.74	6.46	7.18	71.759+
7	2.7559	.0837+	.167	.25	.33	.42	.50	.59	.67	.75	.84	1.67	2.51	3.35	4.19	5.02	5.86	6.7	7.53	8.37	83.718+
8	3.1496	.0956+	.191	.29	.38	.48	.57	.67	.77	.86	.96	1.91	2.87	3.83	4.78	5.74	6.7	7.65	8.61	9.57	95,678+
9	3.5433	.1076+	.215	.32	.43	.54	.65	.75	.86	.97	1.08	2.15	3.23	4.31	5.38	6.46	7.53	8.61	9.69	10.76	107.638+
10	3.937	.1195+	.24	.36	.48	.60	.72	.84	.96	1.08	1.2	2.39	3.59	4.78	5.98	7.18	8.37	9.57	10.76	11.96	119.598+
11	4.3307	.1315+	.26	.39	.53	.66	.79	.92	1.05	1.18	1.32	2.63	3.95	5.26	6.58	7.89	9.21	10.52	11.84	13.15	131.558+
12	4.7244	.1435+	.29	.43	.57	.72	.86	1.	1.15	1.29	1.44	2.87	4.31	5.74	7.18	8.61	10.05	11.48	12.92	14.35	143.518+
13	5.1181	.1554+	.31	.47	.62	.78	.93	1.09	1.24	1.4	1.55	3.11	4.66	6.22	7.77	9.33	10.88	12.44	13.99	15.55	155.478+
14	5.5118	.1674+	.33	.50	.67	.84	1.	1.17	1.34	1.51	1.67	3.35	5.02	6.7	8.37	10.05	11.72	13.4	15.07	16.74	167.437+
15	5.9055	.1793+	.36	.54	.72	.90	1.08	1.26	1.44	1.61	1.79	3.59	5.38	7.18	8.97	10.76	12.56	14.35	16.15	17.94	179.397+
16	6.2992	.1913+	.38	.57	.77	.96	1.15	1.34	1.53	1.72	1.91	3.83	5.74	7.65	9.57	11.48	13.4	15.31	17.22	19.14	191.357+
17	6.6929	.2033+	.41	.61	.81	1.02	1.22	1.42	1.63	1.83	2.03	4.07	6.1	8.13	10.17	12.2	14.23	16.27	18.3	20.33	203.317+
18	7.0866	.2152+	.43	.65	.86	1.08	1.29	1.51	1.72	1.94	2.15	4.31	6.46	8.61	10.76	12.92	15.07	17.22	19.37	21.53	215.277+
19	7.4803	.2272+	.45	.68	.91	1.14	1.36	1.59	1.82	2.05	2.27	4.54	6.82	9.09	11.36	13.63	15.91	18.18	20.45	22.72	227.237+
20	7.874	.2391+	.48	.72	.96	1.2	1.44	1.67	1.91	2.15	2.39	4.78	7.18	9.57	11.96	14.35	16.74	19.14	21.53	23.92	239.197+
30	11.811	.3587+	.72	1.08	1.44	1.79	2.15	2.51	2.87	3.23	2.59	7.18	10.08	14.35	17.94	21.53	25.12	28.7	32.29	35.88	358.745+
40	15.748	.4783+	.96	1.44	1.91	2.39	2.87	3.35	3.83	4.31	4.78	9.57	14.35	19.14	23.92	28.7	33.49	38.27	43.06	47.84	478.394+
50	19.685	.5979+	1.2	1.79	2.39	2.99	3.59	4.19	4.78	5.38	5.98	11.96	17.94	23.92	29.9	35.88	41.86	47.84	53.82	59.8	597.992+
51	20.0787	.6099+	1.22	1.83	2.44	3.05	3.66	4.27	4.88	5.49	6.1	12.2	18.3	24.4	30.5	36.6	42.7	48.8	54.9	61.	609.952+
52	20.4724	.6219+	1.24	1.87	2.49	3.11	3.73	4.35	4.98	5.6	6.22	12.44	18.66	24.88	31.1	37.31	43.53	49.75	55.97	62.19	621.912+
53	20.8661	.6338+	1.27	1.9	2.54	3.17	3.8	4.44	5.07	5.7	6.34	12.68	19.02	25.35	31.69	38.03	44.37	50.71	57.05	63.39	633.872+
54	21.2598	.6458+	1.29	1.94	2.58	3.23	3.87	4.52	5.17	5.8	6.46	12.92	19.37	25.83	32.29	38.75	45.21	51.67	58.12	64.58	645.831+
55	21.6535	.6577+	1.32	1.97	2.63	3.29	3.95	4.6	5.26	5.92	6.58	13.16	19.73	26.31	32.89	39.47	46.05	52.62	59.2	65.78	657.791+
56	22.0472	.6697+	1.34	2.01	2.68	3.35	4.02	4.69	5.36	6.03	6.7	13.4	20.09	26.79	33.49	40.19	46.88	53.58	60.28	66.98	669.751+
57	22.4409	.6817+	1.36	2.05	2.73	3.41	4.09	4.77	5.45	6.14	6.82	13.63	20.45	27.27	34.09	40.9	47.72	54.54	61.35	68.17	681.711+

58	22.8346	.6936+	1.39	2 08	2.77	3.47	4.16	4.86	5.55	6.24	6.94	13.87	20.81	27.75	34.68	41.62	48.56	55.49	62.43	69.37	693.671+
59	23.2283	.7056+	1.41	2.12	2.82	3.53	4.23	4.94	5.65	6.35	7.06	14.11	21.17	28.23	35.28	42.34	49.39	56.45	63.51	70.56	705.631+
60	23.622	.7175+	1.44	2.15	2.87	3.59	4.31	5.02	5.74	6.46	7.18	14.35	21.53	28.7	35.88	43.06	50.23	57.41	64.58	71.76	717.591+
61	24.0157	.7295+	1.46	2.19	2.92	3.65	4.38	5.11	5.84	6.57	7.3	14.59	21.89	29.18	36.48	43.77	51.07	58.36	65.66	72.96	729.550+
62	24.4094	.7415+	1.48	2.22	2.97	3.71	4.45	5.19	5.93	6.67	7.42	14.83	22.25	29.66	37.08	44.49	51.91	59.32	66.74	74.15	741.510+
63	24.8031	.7534+	1.51	2.26	3.01	3.77	4.52	5.27	6.03	6.78	7.53	15.07	22.6	30.14	37.67	45.21	52.74	60.28	67.81	75.35	753.470+
64	25.1968	.7654+	1.53	2.3	3.06	3.83	4.59	5.36	6.12	6.89	7.65	15.31	22.96	30.62	38.27	45.93	53.58	61.23	68.89	76.54	765.430+
65	25.5905	.7773+	1.55	2.33	3.11	3.89	4.66	5.44	6.22	7.	7.77	15.55	23.32	31.1	38.87	46.64	54.42	62.19	69.97	77.74	777.390+
66	25.9842	.7893+	1.58	2.37	3.16	3.95	4.74	5.53	6.31	7.1	7.89	15.79	23.68	31.57	39.47	47.36	55.25	63.15	71.04	78.94	789.350+
67	26.3779	.8013+	1.6	2.4	3.21	4.01	4.81	5.61	6.41	7.21	8.01	16.03	24.04	32.05	40.07	48.08	56.09	64.1	72.12	80.13	801.309+
68	26.7716	.8132+	1.63	2.44	3.25	4.06	4.88	5.69	6.51	7.32	8.13	16.27	24.4	32.53	40.66	48.8	56.93	65.06	73.19	81.33	813.269+
69	27.1653	.8252+	1.65	2.48	3.3	4.13	4.95	5.78	6.6	7.43	8.25	16.5	24.76	33.01	41.26	49.51	57.77	66.02	74.27	82.52	825.229+
70	27.559	.8371+	1.67	2.51	3.35	4.19	5.02	5.86	6.7	7.53	8.37	16.74	25.12	33.49	41.86	50.23	58.6	66.98	75.35	83.72	837.189+
71	27.9527	.8491+	1.7	2.55	3.4	4.25	5.09	5.94	6.79	7.64	8.49	16.98	25.47	33.97	42.46	50.95	59.44	67.93	76.42	84.91	849.149+
72	28.3464	.8611+	1.72	2.58	3.44	4.31	5.17	6.03	6.89	7.75	8.61	17.22	25.83	34.44	43.06	51.67	60.28	68.89	77.5	86.11	861.109+
73	28.7401	.8730+	1.75	2.62	3.49	4.37	5.24	6.11	6.98	7.86	8.73	17.46	26.19	34.92	43.65	52.38	61.11	69.85	78.58	87.31	873.069+
74	29.1338	.8850+	1.77	2.66	3.54	4.43	5.31	6.2	7.08	7.97	8.85	17.7	26.55	35.4	44.25	53.1	61.95	70.8	79.65	88.5	885.028+
75	29.5275	.8969+	1.79	2.69	3.59	4.48	5.38	6.28	7.18	8.07	8.97	17.94	26.91	35.88	44.85	53.82	62.79	71.76	80.73	89.7	896.988+
76	29.9212	.9089+	1.82	2.73	3.64	4.54	5.45	6.36	7.27	8.18	9.09	18.18	27.27	36.36	45.45	54.54	63.63	72.72	81.81	90.89	908.948+
77	30.3149	.9209+	1.84	2.76	3.68	4.6	5.53	6.45	7.37	8.29	9.21	18.42	27.63	36.84	46.05	55.25	64.46	73.67	82.88	92.09	920.908+
78	30.7086	.9328+	1.87	2.8	3.73	4.66	5.6	6.53	7.46	8.4	9.33	18.66	27.99	37.31	46.64	55.97	65.3	74.63	83.96	93.29	932.868+
79	31.1023	.9448+	1.89	2.83	3.78	4.72	5.67	6.61	7.56	8.5	9.45	18.9	28.34	37.79	47.24	56.69	66.14	75.59	85.03	94.48	944.828+
80	31.496	.9567+	1.91	2.87	3.83	4.78	5.74	6.7	7.65	8.61	9.57	19.14	28.7	38.27	47.84	57.41	66.98	76.54	86.11	95.68	956.788+
81	31.8897	.9687+	1.94	2.91	3.87	4.84	5.81	6.78	7.75	8.72	9.69	19.37	29.06	38.75	48.44	58.12	67.81	77.5	87.19	96.87	968.747+
82	32.2834	.9807+	1.96	2.94	3.92	4.9	5.88	6.86	7.85	8.83	9.81	19.61	29.42	39.23	49.04	58.84	68.65	78.46	88.26	98.07	980.707+
83	32.6771	.9926+	1.99	2.98	3.97	4.96	5.96	6.95	7.94	8.93	9.93	19.85	29.78	39.71	49.63	59.56	69.49	79.41	89.34	99.27	992.667+
84	33.0708	1.0046+	2.01	3.01	4.02	5.02	6.03	7.03	8.04	9.04	10.05	20.09	30.14	40.19	50.23	60.28	70.32	80.37	90.42	100.46	1004.627+
85	33.4645	1.0165+	2.03	3.05	4.07	5.08	6.1	7.12	8.13	9.15	10.17	20.33	30.5	40.66	50.83	61.	71.16	81.33	91.49	101.66	1016.587+
86	33.8582	1.0285+	2.06	3.09	4.11	5.14	6.17	7.2	8.23	9.26	10.29	20.57	30.86	41.14	51.43	61.71	72.	82.28	92.57	102.85	1028.547+
87	34.2519	1.0405+	2.08	3.12	4.16	5.2	6.24	7.28	8.32	9.36	10.41	20.81	31.22	41.62	52.03	62.43	72.84	83.24	93.65	104.05	1040.506+
88	34.6456	1.0524+	2.1	3.16	4.21	5.26	6.31	7.37	8.42	9.47	10.52	21.05	31.57	42.1	52.62	63.15	73.67	84.2	94.72	105.25	1052.466+
89	35.0393	1.0644+	2.13	3.19	4.26	5.32	6.39	7.45	8.52	9.58	10.64	21.29	31.93	42.58	53.22	63.87	74.51	85.15	95.8	106.44	1064.426+
90	35.433	1.0763+	2.15	3.23	4.31	5.38	6.46	7.53	8.61	9.69	10.76	21.53	32.29	43.06	53.82	64.58	75.35	86.11	96.87	107.64	1076.386+
91	35.8267	1.0883+	2.18	3.27	4.35	5.44	6.53	7.62	8.71	9.8	10.88	21.77	32.65	43.53	54.42	65.3	76.18	87.07	97.95	108.83	1088.346+
92	36.2204	1.1003+	2.2	3.3	4.4	5.5	6.6	7.7	8.8	9.9	11.	22.01	33.01	44.01	55.02	66.02	77.02	88.02	99.03	110.03	1100.306+
93	36.6141	1.1122+	2.22	3.34	4.45	5.56	6.67	7.79	8.9	10.01	11.12	22.25	33.37	44.49	55.61	66.74	77.86	88.98	100.1	111.23	1112.266+
94	37.0078	1.1242+	2.25	3.37	4.5	5.62	6.75	7.87	8.99	10.12	11.24	22.48	33.73	44.97	56.21	67.45	78.7	89.94	101.18	112.42	1124.225+
95	37.4015	1.1361+	2.27	3.41	4.54	5.68	6.82	7.95	9.09	10.23	11.36	22.72	34.09	45.45	56.81	68.17	79.53	90.89	102.26	113.62	1136.185+
96	37.7952	1.1481+	2.3	3.44	4.59	5.74	6.89	8.04	9.19	10.33	11.48	22.96	34.44	45.93	57.41	68.89	80.37	91.85	103.33	114.81	1148.145+
97	38.1889	1.1601+	2.32	3.48	4.64	5.8	6.96	8.12	9.28	10.44	11.6	23.2	34.8	46.4	58.01	69.61	81.21	92.81	104.41	116.01	1160.105+
98	38.5826	1.1720+	2.34	3.52	4.69	5.86	7.03	8.2	9.38	10.55	11.72	23.44	35.16	46.88	58.6	70.32	82.04	93.77	105.49	117.21	1172.065+
99	38.9763	1.1840+	2.37	3.55	4.74	5.92	7.1	8.29	9.47	10.66	11.84	23.68	35.52	47.36	59.2	71.04	82.88	94.72	106.56	118.4	1184.025+
100	39.37	1.1959+	2.39	3.59	4.78	5.98	7.18	8.37	9.57	10.76	11.96	23.92	35.88	57.84	49.8	71.76	83.72	95.68	107.64	119.6	1195.985+

Weight per Lineal Yard, Meter and Aune to Equal 4 ounces per Square yard.

Width of goods.	Weight per lineal yard.	Weight per lin. meter.	Weight per lin. aune.	Width of goods.	Weight per lineal yard.	Weight per lin. meter.	Weight per lin. aune.
	oz.	oz.	oz.		oz.	oz.	oz.
18 inches.	2	2.187	2.50	33½ inches.	3.722	4.070	4.652
18½ "	2.055	2.247	2.569	34 "	3 7/9	4.131	4.722
19 "	2.111	2.308	2.638	34½ "	3.833	4.192	4.791
19½ "	2.166	2.369	2.708	35 "	3.888	4.252	4.861
20 "	2.222	2.430	2 7/9	35½ "	3.944	4.313	4.930
20½ "	2.277	2.491	2.847	36 "	4.	4.374	5.
21 "	2 1/3	2.551	2.916	36½ "	4.055	4.435	5.069
21½ "	2.388	2.612	2 986	37 "	4.111	4.495	5.138
22 "	2 4/9	2.673	3.055	37½ "	4 1/6	4.556	5.208
22½ "	2 5/9	2.734	3 1/8	38 "	4.222	4.617	5.277
23 "	2 5/9	2.795	3.194	38½ "	4.277	4.678	5.347
23½ "	2.611	2.855	3.263	39 "	4 1/3	4.738	5.416
24 "	2 2/3	2.916	3 1/3	39½ "	4.388	4.799	5.486
24½ "	2.722	2.977	3.402	40 "	4 4/9	4.861	5 5/9
25 "	2 7/9	3.037	3.472	40½ "	4 1/2	4.922	5 5/8
25½ "	2.833	3.098	3.541	41 "	4 5/9	4.982	5.694
26 "	2 8/9	3.159	3.611	41½ "	4.611	5.043	5.763
26½ "	2.944	3.220	3.680	42 "	4 2/3	5.104	5.833
27 "	3.	3.280	3 3/4	42½ "	4.722	5.165	5.902
27½ "	3.055	3.341	3.819	43 "	4 7/9	5.225	5.972
28 "	3.111	3.402	3 8/9	43½ "	4.833	5.286	6.041
28½ "	3 1/6	3.463	3.958	44 "	4 8/9	5.347	6 1/3
29 "	3.222	3.523	4.027	44½ "	4.944	5.408	6.180
29½ "	3.277	3.584	4.097	45 "	5.	5.468	6 1/4
30 "	3 1/3	3.645	4 1/6	45½ "	5.055	5.529	6.319
30½ "	3.388	3.706	4.236	46 "	5.111	5.590	6.388
31 "	3 4/9	3.766	4.305	46½ "	5 1/6	5.651	6.458
31½ "	3 1/2	3.827	4 3/8	47 "	5.222	5.711	6.527
32 "	3 5/9	3.888	4 4/9	47½ "	5.277	5.772	6.597
32½ "	3.611	3.949	4.513	48 "	5 1/3	5.833	6 6/9
33 "	3 2/3	4.009	4.583				

French Centimeters Reduced to Inches.

Cms.	Inches.	Cms.	Inches.	Cms.	Inches.	Cms.	Inches.	Cms.	Inches.
1	.3937	31	12.20	61	24.02	91	35.83	121	47.64
2	.7874	32	12.60	62	24.41	92	36.22	122	48.03
3	1.18	33	13.	63	24.80	93	36.61	123	48.43
4	1.57	34	13.39	64	25.20	94	37.01	124	48.82
5	1.97	35	13.78	65	25.59	95	37.40	125	49.21
6	2.36	36	14.17	66	25.98	96	37.80	126	49.61
7	2.76	37	14.57	67	26.38	97	38.19	127	50.
8	3.15	38	14.96	68	26.77	98	38.58	128	50.39
9	3.54	39	15.35	69	27.17	99	38.98	129	50.79
10	3.94	40	15.75	70	27.56	100	39.37	130	51.18
11	4.33	41	16.14	71	27.95	101	39.76	131	51.57
12	4.72	42	16.54	72	28 35	102	40.16	132	51.97
13	5.12	43	16.93	73	28.74	103	40.55	133	52.36
14	5.51	44	17.32	74	29.13	104	40.94	134	52.76
15	5.91	45	17.72	75	29.53	105	41.34	135	53.15
16	6.30	46	18.11	76	29.92	106	41.73	136	53.54
17	6.69	47	18.50	77	30.31	107	42.13	137	53.94
18	7.09	48	18.90	78	30.71	108	42.52	138	54.33
19	7.48	49	19.29	79	31.10	109	42.91	139	54.72
20	7.87	50	19.69	80	31.50	110	43.31	140	55.12
21	8.27	51	20.08	81	31.89	111	43.70	141	55.51
22	8.66	52	20.47	82	32.28	112	44.09	142	55.91
23	9.06	53	20.87	83	32.68	113	44.49	143	56.30
24	9.45	54	21.26	84	33.07	114	44.88	144	56.69
25	9.84	55	21.65	85	33.46	115	45.28	145	57.09
26	10.24	56	22.05	86	33.86	116	45.67	146	57.48
27	10.63	57	22.44	87	34.25	117	46 06	147	57.87
28	11.02	58	22.83	88	34.65	118	46.46	148	58.27
29	11.42	59	23.23	89	35.04	119	46.85	149	58.66
30	11.81	60	23.62	90	35.43	120	47.24	150	59.06

Table for Silk Pile Fabrics, Plushes, etc., Showing the Ratio of Weight to Price, which will enable the Importer to see at a Glance whether his Goods are Liable to a Duty of 50 per cent. ad valorem, or to the Compound Duty.

Price in francs.	Goods containing less than 75 per cent. in weight of silk.				Goods containing 75 p'r cent. and over in weight of silk.				Price in Sterling.	Goods cont'g less than 75 per ct. in w't of silk.	Goods cont'g 75 p'r ct. and over in w't of silk.
	Ratio of French francs to		Ratio of German marks to		Ratio of French francs to		Ratio of German marks to			Ratio of sterling to	Ratio of sterling to
	Oz.	Kilog.	Oz.	Kilog.	Oz.	Kilog.	Oz.	Kilog.	s. d.	Oz.	Oz.
1	.721	.0204	.889	.0252	.3088	.0088	.3808	.0101	1 6	1.363	.584
2	1.441	.0409	1.777	.0504	.6176	.0175	.7616	.0216	1 9	1.59	.6813
3	2.162	.0613	2.666	.0756	.9264	.0263	1.142	.0324	2	1.817	.7786
4	2.882	.0817	3.554	.1008	1.235	.035	1.523	.0432	2 3	2.044	.876
5	3.603	.1021	4.443	.1259	1.544	.0438	1.904	.054	2 6	2.271	.9733
6	4.323	.1226	5.331	.1511	1.853	.0525	2.285	.0648	2 9	2.498	1.071
7	5.044	.1430	6.22	.1763	2.162	.0613	2.666	.0756	3	2.725	1.168
8	5.764	.1634	7.108	.2015	2.470	.0701	3.046	.0864	3 3	2.952	1.265
9	6.485	.1838	7.997	.2267	2.779	.0788	3.427	.0972	3 6	3.179	1.363
10	7.205	.2043	8.885	.2519	3.088	.0876	3.808	.108	3 9	3.407	1.46
11	7.926	.2247	9.774	.2771	3.397	.0963	4.189	.1188	4	3.634	1.557
12	8.646	.2451	10.66	.3023	3.706	.1051	4.57	.1295	4 3	3.861	1.655
13	9.367	.2655	11.55	.3275	4.014	.1138	4.95	.1403	4 6	4.088	1.752
14	10.09	.2860	12.44	.3527	4.323	.1226	5.331	.1511	4 9	4.315	1.849
15	10.81	.3064	13.33	.3778	4.632	.1313	5.712	.1619	5	4.542	1.947
16	11.53	.3268	14.22	.4030	4.941	.1401	6.093	.1727	5 3	4.769	2.044
17	12.25	.3473	15.11	.4282	5.25	.1488	6.474	.1835	5 6	4.996	2.141
18	12.97	.3677	15.99	.4534	5.558	.1576	6.854	.1943	5 9	5.223	2.239
19	13.69	.3881	16.88	.4786	5.867	.1664	7.235	.2051	6	5.45	2.336
20	14.41	.4085	17.77	.5038	6.176	.1751	7.616	.2159	7	6.359	2.725
21	15.13	.4290	18.66	.529	6.485	.1839	7.997	.2267	8	7.267	3.115
22	15.85	.4494	19.55	.5542	6.794	.1926	8.378	.2375	9	8.176	3.504
23	16.57	.4698	20.44	.5794	7.102	.2014	8.758	.2483	10	9.084	3.893
24	17.29	.4902	21.32	.6045	7.411	.2101	9.139	.2591	11	9.993	4.283
25	18.01	.5107	22.21	.6297	7.72	.2189	9.52	.2699	12	10.90	4.672
26	18.73	.5311	23.10	.6549	8.029	.2276	9.90	.2807	13	11.81	5.061
27	19.45	.5515	23.99	.6801	8.338	.2364	10.28	.2915	14	12.72	5.45
28	20.17	.572	24.88	.7053	8.646	.2452	10.66	.3023	15	13.63	5.84
29	20.90	.5924	25.77	.7305	8.955	.2539	11.04	.3131	16	14.53	6.23
30	21.62	.6128	26.66	.7557	9.264	.2627	11.42	.3239	17	15.44	6.618

The weight here given is the maximum weight that goods can weigh in order to come in at a duty of 50 per cent. ad valorem. Goods weighing more will be liable to a duty of $1.50 per pound and 15 per cent. ad valorem if containing less than 75 per cent. in weight of silk; or, if containing 75 per cent. and over in weight of silk, the duty will be $3.50 per pound and 15 per cent. ad valorem. Example: Say all-silk plush, costing 25 francs per metre, and weighing 10 ounces per metre; in price column we find 25, and opposite it and under caption of "Goods containing 75 per cent. and over of silk," in franc column, we find the limit weight to be 7.72 ozs.; therefore goods weighing 10 ozs. weigh over the limit, and are liable to a duty of $3.50 per pound and 15 per cent. ad valorem.

SPECIFIC DUTY PER LINEAL YARD ON COT-

DIFFERENT WIDTHS OF INCHES AND HALF-INCHES

ON THE SQUARE YARD BY THE

Inch Widths.	$1\frac{6}{10}$ cents.	$1\frac{8}{10}$ cents.	2 cents.	2¼ cents.	2½ cents.	3 cents.	3½ cents.	4 cents.	4½ cents.	5 cents.	5½ cents.	6 cents.	6¾ cents.	7 cents.
6	.27	.30	.33	.38	.42	.50	.58	.67	.75	.83	.92	1.	1.13	1.17
12	.53	.60	.67	.75	.83	1.00	1.17	1.33	1.50	1.67	1.83	2.	2.25	2.33
18	.80	.90	1.00	1.13	1.25	1.50	1.75	2.00	2.25	2.50	2.75	3.	3.38	3.50
18½	.82	.92½	1.03	1.16	1.28	1.54	1.80	2.06	2.31	2.57	2.83	3.08	3.47	3.60
19	.84	.95	1.05	1.19	1.32	1.58	1.85	2.11	2.38	2.64	2.90	3.17	3.56	3.69
19½	.87	.97½	1.08	1.22	1.35	1.62	1.90	2.17	2.44	2.71	2.98	3.25	3.66	3.79
20	.89	1.	1.11	1.25	1.39	1.67	1.94	2.22	2.50	2.78	3.06	3.33	3.75	3.89
20½	.91	1.02½	1.14	1.28	1.42	1.71	1.99	2.28	2.56	2.85	3.13	3.42	3.84	3.99
21	.93	1.05	1.17	1.31	1.46	1.75	2.04	2.33	2.63	2.92	3.21	3.50	3.94	4.08
21½	.96	1.07½	1.19	1.34	1.49	1.79	2.09	2.39	2.69	2.99	3.28	3.58	4.03	4.18
22	.98	1.10	1.22	1.38	1.53	1.83	2.14	2.44	2.75	3.06	3.36	3.67	4.13	4.28
22½	1.	1.12½	1.25	1.41	1.56	1.87	2.19	2.50	2.81	3.13	3.44	3.75	4.22	4.38
23	1.02	1.15	1.28	1.44	1.60	1.92	2.24	2.56	2.88	3.19	3.51	3.84	4.31	4.47
23½	1.04	1.17½	1.31	1.47	1.63	1.96	2.28	2.61	2.94	3.26	3.59	3.92	4.41	4.57
24	1.07	1.20	1.33	1.50	1.67	2.	2.33	2.67	3.	3.33	3.67	4.	4.50	4.67
24½	1.09	1.22½	1.36	1.53	1.70	2.04	2.38	2.72	3.06	3.40	3.74	4.08	4.59	4.76
25	1.11	1.25	1.39	1.56	1.74	2.08	2.43	2.78	3.13	3.47	3.82	4.17	4.69	4.86
25½	1.13	1.27½	1.42	1.59	1.77	2.12	2.48	2.83	3.19	3.54	3.90	4.25	4.78	4.96
26	1.16	1.30	1.44	1.63	1.80	2.17	2.53	2.89	3.25	3.61	3.97	4.34	4.88	5.06
26½	1.18	1.32½	1.47	1.66	1.84	2.21	2.57	2.94	3.31	3.68	4.05	4.42	4.97	5.15
27	1.20	1.35	1.50	1.69	1.87	2.25	2.62	3.	3.38	3.75	4.13	4.50	5.06	5.25
27½	1.22	1.37½	1.53	1.72	1.91	2.29	2.68	3.06	3.44	3.82	4.20	4.59	5.16	5.35
28	1.24	1.40	1.56	1.75	1.94	2.33	2.72	3.11	3.50	3.89	4.28	4.67	5.25	5.44
28½	1.27	1.42½	1.58	1.78	1.98	2.38	2.77	3.17	3.56	3.96	4.35	4.75	5.34	5 54
29	1.29	1.45	1.61	1.81	2.01	2.42	2.82	3.22	3.63	4.03	4.43	4.84	5.44	5.64
29½	1.31	1.47½	1.64	1.84	2.05	2.46	2.87	3.28	3.69	4.10	4.51	4.92	5.53	5.74
30	1.33	1.50	1.67	1.88	2.08	2.50	2.92	3.33	3.75	4.17	4.58	5.	5.63	5.83
30½	1.36	1.52½	1.69	1.91	2.12	2.54	2.97	3.39	3.81	4.24	4.66	5.09	5.72	5.93
31	1.38	1.55	1.72	1.94	2.15	2.58	3.01	3.44	3.88	4.30	4.74	5.17	5.81	6.03
31½	1.40	1.57½	1.75	1.97	2.19	2.62	3.06	3.50	3.94	4.37	4.81	5.25	5.91	6.13
32	1.42	1.60	1.78	2.	2.22	2.66	3.11	3.55	4.	4.44	4.89	5.34	6.	6.22
32½	1.44	1.62½	1.81	2.03	2.26	2.71	3.16	3.61	4.06	4.51	4.97	5.42	6.09	6.32
33	1.47	1.65	1.83	2.06	2.29	2.75	3.21	3.67	4.13	4.58	5.04	5.50	6.19	6.42
33½	1.49	1.67½	1.86	2.09	2.33	2.79	3.25	3.72	4.19	4.65	5.12	5.59	6.28	6.51
34	1.51	1.70	1.89	2.13	2.36	2.83	3.30	3.78	4.25	4.72	5.19	5.67	6.38	6.61
34½	1.53	1.72½	1.92	2.16	2.39	2.87	3.35	3.83	4.31	4.79	5.27	5.75	6.47	6.71
35	1.56	1.75	1.94	2.19	2.43	2.91	3.40	3.89	4.38	4.86	5.34	5.84	6.56	6.81
35½	1.58	1.77½	1.97	2.22	2.46	2.96	3.45	3.94	4.44	4.93	5.42	5.92	6.66	6.90
36	1.60	1.80	2.00	2.25	2.50	3.	3.50	4.	4.50	5.	5.50	6.	6.75	7.
36½	1.62	1.82½	2.03	2.28	2.53	3.04	3.55	4.05	4.56	5.07	5.58	6.09	6.84	7.10
37	1.64	1.85	2.06	2.31	2.57	3.08	3.60	4.11	4.63	5.14	5.65	6.17	6.94	7.19
37½	1.67	1.87½	2.08	2.34	2.60	3.12	3.65	4.16	4.69	5.21	5.73	6.25	7.03	7.29
38	1.69	1.90	2.11	2.38	2.64	3.16	3.69	4.22	4.75	5.28	5.81	6.34	7.13	7.39
38½	1.71	1.92½	2.14	2.41	2.67	3.21	3.74	4.28	4.81	5.35	5.88	6.42	7.22	7.49
39	1.73	1.95	2.17	2.44	2.71	3.25	3.79	4.33	4.88	5.41	5.96	6.50	7.31	7.58
39½	1.76	1.97½	2.19	2.47	2.74	3.29	3.84	4.39	4.94	5.48	6.03	6.59	7.41	7.68
40	1.78	2.00	2.22	2.50	2.78	3.33	3.89	4.44	5.	5.55	6.11	6.67	7.50	7.78
40½	1.80	2.02½	2.25	2.53	2.81	3.37	3.94	4.50	5.06	5.62	6.19	6.75	7.59	7.88
41	1.82	2.05	2.28	2.56	2.85	3.41	3.99	4.55	5.13	5.69	6.26	6.84	7.69	7.97
41½	1.84	2.07½	2.31	2.59	2.88	3.45	4.03	4.61	5.19	5.76	6.34	6.92	7.78	8.07
42	1.87	2.10	2.33	2.63	2.92	3.50	4.08	4.66	5.25	5.83	6.42	7.	7.88	8.17
Half Inch.	.0222	.0250	.0277+	.03125	.0347+	.0416+	.0486+	.0555+	.0625	.0694+	.0763+	.0833+	.09375	.0972+

TON, WOOLEN AND OTHER FABRICS, AT

TO EQUAL THE SEVERAL RATES PRESCRIBED TARIFF ACT OF OCTOBER 1, 1890.

Inch Widths.	8 cents.	10 cents.	11 cents.	12 cents.	14 cents.	19 cents.	22 cents.	28 cents.	30 cents.	40 cents.	44 cents.	60 cents.
6	1.33	1.67	1.83	2.	2.33	3.17	3.67	4.67	5.	6.67	7.33	10.
12	2.67	3.33	3.67	4.	4.67	6.33	7.33	9.33	10.	13.33	14.67	20.
18	4.	5.	5.50	6.	7.	9.50	11.	14.00	15.	20.	22.	30.
18½	4.11	5.14	5.65	6.17	7.19	9.76	11.30	14.39	15.42	20.56	22.61	30.83
19	4.22	5.28	5.81	6.33	7.39	10.03	11.61	14.78	15.83	21.11	23.22	31.67
19½	4.33	5.42	5.96	6.50	7.58	10.29	11.92	15.17	16.25	21.67	23.83	32.50
20	4.44	5.56	6.11	6.67	7.78	10.56	12.22	15.56	16.67	22.22	24.44	33.33
20½	4.56	5.69	6.26	6.83	7.97	10.82	12.53	15.94	17.08	22.78	25.06	34.17
21	4.67	5.83	6.42	7.	8.17	11.08	12.83	16.33	17.50	23.33	25.67	35.
21½	4.78	5.97	6.57	7.17	8.36	11.35	13.14	16.72	17.92	23.89	26.28	35.83
22	4.89	6.11	6.72	7.33	8.56	11.61	13.44	17.11	18.33	24.44	26.89	36.67
22½	5.	6.25	6.87	7.50	8.75	11.87	13.75	17.50	18.75	25.	27.50	37.50
23	5.11	6.39	7.03	7.67	8.94	12.14	14.06	17.89	19.17	25.56	28.11	38.33
23½	5.22	6.53	7.18	7.83	9.14	12.40	14.36	18.28	19.58	26.11	28.72	39.17
24	5.33	6.67	7.33	8.	9.33	12.67	14.67	18.67	20.	26.67	29.33	40.
24½	5.44	6.80	7.49	8.17	9.53	12.93	14.97	19.06	20.42	27.22	29.94	40.83
25	5.56	6.94	7.64	8.33	9.72	13.19	15.28	19.44	20.83	27.78	30.56	41.67
25½	5.67	7.08	7.79	8.50	9.92	13.46	15.58	19.83	21.25	28.33	31.17	42.50
26	5.78	7.22	7.94	8.67	10.11	13.72	15.89	20.22	21.67	28.89	31.78	43.33
26½	5.89	7.36	8.10	8.83	10.31	13.99	16.19	20.61	22.08	29.44	32.39	44.17
27	6.	7.50	8.25	9.	10.50	14.25	16.50	21.	22.50	30.	33.	45.
27½	6.11	7.64	8.40	9.17	10.69	14.51	16.81	21.39	22.92	30.56	33.61	45.83
28	6.22	7.78	8.56	9.33	10.89	14.78	17.11	21.78	23.33	31.11	34.22	46.67
28½	6.33	7.92	8.71	9.50	11.08	15.04	17.42	22.17	23.75	31.67	34.83	47.50
29	6.44	8.06	8.86	9.67	11.28	15.31	17.72	22.56	24.17	32.22	35.44	48.33
29½	6.56	8.19	9.01	9.83	11.47	15.57	18.03	22.94	24.58	32.78	36.06	49.17
30	6.67	8.33	9.17	10.	11.67	15.83	18.33	23.33	25.	33.33	36.67	50.
30½	6.78	8.47	9.32	10.17	11.86	16.10	18.64	23.72	25.42	33.89	37.28	50.83
31	6.89	8.61	9.47	10.33	12.06	16.36	18.94	24.11	25.83	34.44	37.89	51.67
31½	7.	8.75	9.62	10.50	12.25	16.62	19.25	24.50	26.25	35.	38.50	52.50
32	7.11	8.89	9.78	10.67	12.44	16.89	19.56	24.89	26.67	35.56	39.11	53.33
32½	7.22	9.03	9.93	10.83	12.64	17.15	19.86	25.28	27.08	36.11	39.72	54.17
33	7.33	9.17	10.08	11.	12.83	17.42	20.17	25.67	27.50	36.67	40.33	55.
33½	7.44	9.31	10.24	11.17	13.03	17.68	20.47	26.06	27.92	37.22	40.94	55.83
34	7.56	9.44	10.39	11.33	13.22	17.94	20.78	26.44	28.33	37.78	41.56	56.67
34½	7.67	9.58	10.54	11.50	13.42	18.21	21.09	26.83	28.75	38.33	42.17	57.50
35	7.78	9.72	10.69	11.67	13.61	18.47	21.39	27.22	29.17	38.89	42.78	58.33
35½	7.89	9.86	10.85	11.83	13.81	18.74	21.69	27.61	29.58	39.44	43.39	59.17
36	8.	10.	11.	12.	14.	19.	22.	28.	30.00	40.	44.	60.
36½	8.11	10.14	11.15	12.17	14.19	19.26	22.31	28.39	30.42	40.56	44.61	60.83
37	8.22	10.28	11.31	12.33	14.39	19.53	22.61	28.78	30.83	41.11	45.22	61.67
37½	8.33	10.42	11.46	12.50	14.58	19.79	22.92	29.17	31.25	41.67	45.83	62.50
38	8.44	10.56	11.61	12.67	14.78	20.06	23.22	29.56	31.67	42.22	46.44	63.33
38½	8.56	10.69	11.76	12.83	14.97	20.32	23.53	29.94	32.08	42.78	47.06	64.17
39	8.67	10.83	11.92	13.	15.17	20.58	23.83	30.33	32.50	43.33	47.67	65.
39½	8.78	10.97	12.07	13.17	15.36	20.85	24.14	30.72	32.92	43.89	48.28	65.83
40	8.89	11.11	12.22	13.33	15.56	21.11	24.44	31.11	33.33	44.44	48.89	66.67
40½	9.	11.25	12.37	13.50	15.75	21.37	24.75	31.50	33.75	45.	49.50	67.50
41	9.11	11.39	12.53	13.67	15.94	21.64	25.05	31.89	34.17	45.56	50.11	68.33
41½	9.22	11.53	12.68	13.83	16.14	21.90	25.36	32.28	34.58	46.11	50.72	69.17
42	9.33	11.67	12.83	14.	16.33	22.17	25.67	32.67	35.	46.67	51.33	70.
Half Inch.	.111+	.138+	.152+	.166⅔	.194+	.263+	.305+	.388+	.416+	.555+	.611+	.833⅓

TABLE SHOWING THE PRICE PER LINEAL YARD IN STERLING, FRENCH FRANCS AND GERMAN MARKS, ON COTTON PLUSHES, ETC., AT COMPOUND DUTY OF 10 CENTS PER SQUARE YARD AND 20 PER CENT. AD VAL., 12 CENTS PER SQUARE YARD AND 20 PER CENT. AD VAL., AND 14 CTS. PER SQUARE YARD AND 20 PER CENT. AD VAL. TO EQUAL AN AD VALOREM RATE OF 40 PER CENT.

Width in Inches.	**10** cts. per sq. yd. and 20 °/₀ ad val.			**12** cents per square yard and 20 °/₀ ad valorem.			**14** cents per square yard and 20 °/₀ ad valorem.		
	Sterling. *d.*	French francs.	German marks.	Sterling. *d.*	French francs.	German marks.	Sterling. *d.*	French francs.	German marks.
18	12.33	1.295	1.050	14.80	1.554	1.261	17.26	1.813	1.471
18½	12.67	1.331	1.080	15.21	1.598	1.296	17.74	1.864	1.511
19	13.01	1.367	1.109	15.62	1.641	1.331	18.22	1.914	1.552
19½	13.36	1.403	1.138	16.03	1.684	1.366	18.70	1.965	1.593
20	13.70	1.439	1.167	16.44	1.727	1.401	19.18	2.015	1.634
20½	14.04	1.475	1.196	16.85	1.77	1.436	19.66	2.065	1.675
21	14.38	1.511	1.225	17.26	1.813	1.471	20.14	2.116	1.716
21½	14.73	1.547	1.255	17.67	1.857	1.506	20.62	2.166	1.757
22	15.07	1.583	1.284	18.08	1.90	1.541	21.10	2.216	1.797
22½	15.41	1.619	1.313	18.49	1.943	1.576	21.58	2.267	1.838
23	15.75	1.655	1.342	18.90	1.986	1.611	22.06	2.317	1.879
23½	16.10	1.691	1.371	19.32	2.029	1.646	22.54	2.368	1.920
24	16.44	1.727	1.401	19.73	2.073	1.681	23.01	2.418	1.961
24½	16.78	1.763	1.430	20.14	2.116	1.716	23.49	2.468	2.002
25	17.12	1.799	1.459	20.55	2.159	1.751	23.97	2.519	2.042
25½	17.46	1.835	1.488	20.96	2.202	1.786	24.45	2.569	2.083
26	17.81	1.871	1.517	21.37	2.245	1.821	24.93	2.619	2.124
26½	18.15	1.907	1.546	21.78	2.288	1.856	25.41	2.67	2.165
27	18.49	1.943	1.576	22.19	2.332	1.891	25.89	2.72	2.206
27½	18.84	1.979	1.605	22.60	2.375	1.926	26.37	2.77	2.247
28	19.18	2.015	1.634	23.01	2.418	1.961	26.85	2.82	2.288
28½	19.52	2.051	1.663	23.43	2.461	1.996	27.33	2.871	2.328
29	19.86	2.087	1.692	23.84	2.504	2.031	27.81	2.922	2.369
29½	20.21	2.122	1.722	24.25	2.547	2.066	28.29	2.972	2.410
30	20.54	2.159	1.751	24.66	2.591	2.101	28.77	3.022	2.451
30½	20.89	2.195	1.780	25.07	2.634	2.136	29.25	3.073	2.491
31	21.23	2.231	1.809	25.48	2.677	2.171	29.73	3.123	2.533
31½	21.58	2.267	1.838	25.89	2.72	2.206	30.21	3.174	2.574
32	21.92	2.303	1.867	26.30	2.763	2.241	30.69	3.224	2.614
32½	22.26	2.339	1.897	26.71	2.807	2.276	31.17	3.274	2.655
33	22.60	2.375	1.926	27.12	2.85	2.311	31.65	3.325	2.696
33½	22.95	2.411	1.955	27.54	2.893	2.346	32.12	3.375	2.737
34	23.29	2.447	1.984	27.95	2.936	2.381	32.60	3.425	2.778
34½	23.63	2.483	2.013	28.36	2.979	2.416	33.08	3.476	2.819
35	23.97	2.519	2.042	28.77	3.022	2.451	33.56	3.526	2.859
35½	24.32	2.555	2.072	29.18	3.066	2.486	34.04	3.577	2.90
36	24.66	2.591	2.101	29.59	3.109	2.521	34.52	3.627	2.941
36½	25.01	2.627	2.130	30.	3.152	2.556	35.	3.677	2.982
37	25.34	2.663	2.159	30.41	3.195	2.591	35.48	3.728	3.023
37½	25.69	2.699	2.188	30.82	3.238	2.626	35.96	3.778	3.064
38	26.03	2.735	2.218	31.23	3.282	2.661	36.44	3.828	3.105
38½	26.37	2.771	2.247	31.64	3.325	2.696	36.92	3.879	3.145
39	26.71	2.807	2.276	32.06	3.368	2.731	37.40	3.929	3.186
39½	27.06	2.843	2.305	32.47	3.411	2.766	37.88	3.98	3.227
40	27.40	2.879	2.334	32.88	3.454	2.801	38.36	4.03	3.268
40½	27.74	2.915	2.363	33.29	3.497	2.836	38.84	4.08	3.309
41	28.08	2.95	2.393	33.70	3.541	2.871	39.32	4.031	3.350
41½	28.43	2.986	2.422	34.11	3.584	2.906	39.80	4.181	3.391
42	28.77	3.022	2.451	34.52	3.627	2.941	40.28	4.231	3.431

This Table gives the dividing line for the imposition of the compound rates above specified or the ad valorem rate of 40 °/₀. On goods costing less than these prices the duty will be : for unbleached, 10 cents per square yard and 20 °/₀ ad valorem ; for bleached, 12 cents per square yard and 20 °/₀ ad valorem, and for colored, 14 cents per square yard and 20 °/₀ ad valorem. On goods costing these prices or more the duty will be 40 °/₀ ad valorem.

Relative Duty by Ounces and Fractions of an Ounce, to equal 16½, 22, 27½, 33, 38½, 44, 49½, 50, 60, $1.50 and $3.50 per pound.

Ounces.		16½ cts. per Pound.	22 cts. per pound.	27½ cts. per pound.	33 cts. per pound.	38½ cts. per pound.	44 cts. per pound.	49½ cts. per pound.	50 cts. per pound.	60 cts. per pound.	$1.50 per pound.	$3.50 per pound.
	1	1.03⅛	1.37½	1.71⅞	2.06¼	2.41	2.75	3.09	3⅛	3.75	9⅜	.21⅞
⅛ lb.	2	2.06¼	2.75	3.43¾	4.12½	4.81	5.50	6.19	6¼	7.50	18¾	.43¾
	3	3.09⅜	4.12½	5.15⅝	6.18¾	7.22	8.25	9.28	9⅜	11.25	28⅛	.65⅝
¼ lb.	4	4⅛	5.50	6.87½	8.25	9.63	11.	12.38	12½	15.	39½	.87½
	5	5.15⅝	6.87½	8.59⅜	10.31¼	12.03	13.75	15.47	15⅝	18.75	46⅞	1.09⅜
⅜ lb.	6	6.18¾	8.25	10.31¼	12.37½	14.44	16.50	18.56	18¾	22.50	56¼	1.31¼
	7	7.21⅞	9.62½	12.03⅛	14.43¾	16.84	19.25	21.66	21⅞	26.25	65⅝	1.53⅛
½ lb.	8	8¼	11.	13.75	16.50	19.25	22.	24.75	25	30.	75	1.75
	9	9.28⅛	12.37½	15.46⅞	18.56¼	21.65	24.75	27.84	28⅛	33.75	84⅜	1.96⅞
⅝ lb.	10	10.31¼	13.75	17.18¾	20.62½	24.06	27.50	30.94	31¼	37.50	93¾	2.18¾
	11	11.34⅜	15.12½	18.90⅝	22.68¾	26.47	30.25	34.03	34⅜	41.25	103⅛	2.40⅝
¾ lb.	12	12⅜	16.50	20.62½	24.75	28.88	33.	37.13	37½	45.	112½	2.62½
	13	13.40⅝	17.87½	22.34⅜	26.81¼	31.28	35.75	40.22	40⅝	48.75	121⅞	2.84⅜
⅞ lb.	14	14.43¾	19.25	24.06¼	28.87½	33.69	38.50	43.31	43¾	52.50	131¼	3.06¼
	15	15.46⅞	20.62½	25.78⅛	20.93¾	36.09	41.25	46.41	46⅞	56.25	140⅝	3.28⅛
Ounce Fractions.												
⅛		0.13	0.17	0.21½	0.26	0.30	0.34	0.39	0.39	0.47	1.17	2.73
¼		.26	.34	.43	.52	.60	.69	.77	.78	.94	2.34	5.47
⅜		.39	.52	.64½	.77	.90	1.03	1.16	1.17	1.41	3.52	8.20
½		.52	.69	.86	1.03	1.20	1.38	1.55	1.56	1.88	4.69	10.94
⅝		.64	.86	1.07½	1.29	1.50	1.72	1.93	1.95	2.34	5.86	13.67
¾		.77	1.03	1.29	1.55	1.80	2.06	2.32	2.34	2.81	7.03	16.40
⅞		.90	1.20	1.50½	1.80	2.11	2.40	2.71	2.73	3.28	8.20	19.14

Table Showing the Cost in Sterling, French Francs and German Marks, to Equal 60 cts., $1.50, $2.00, $3.00, $4.00, $5.00 and $7.00 U. S. Money.

	60 cts. U.S.money	$1.50 U.S money.	$2.00 U.S.money.	$3.00 U.S.money.	$4.00 U.S.money.	$5.00 U.S.money.	$7.00 U.S.money.
Sterling	29.54 *d*	73.975 *d*	98.6335 *d*	147.95 *d*	197.27 *d*	246.58 *d*	345.22 *d*
French francs . .	3.1088	7.722	10.36¼	15.544	20.73	25.91	36.27
German marks . -	2.521	6.30¼	8.40⅓	12.605	16.81	21.01	29.41

Table Showing the Cost per lb. in Sterling and Cost per lb. and kilo. in French francs and German marks to equal 30, 40 and 50 cents per pound.

	30 cts. per lb.	40 cts. per lb.	50 cts. per lb.
Sterling per lb. . , .	14.795	19.7267	24.658
French francs per lb. .	1.5544	2.07¼	2.5907
" " " kilo.	70.50	.9401	1.17½
German marks, per lb.	1.2605	1.6806	2.1008
" " per kilo.	.5718	.76235	.95293

Relative Duty on Carpetings, etc., at Different Widths to Equal 6, 11, 14, 19, 22, 28, 40, 44 and 60 cts. per Square Yard.

Width in inch's.	6 cts.	11 cents.	14 cts.	19 cents.	22 cts.	28 cts.	40 cts	44 cts.	60 cts.
9	1.50	2.75	3.50	4.75	5.50	7.	.10	11.	15.
13½	2.25	4.12½	5.25	7.12½	8.25	10.50	.15	16.50	22.50
18	3.00	5.50	7.	9.50	11.	14.	.20	22.	30.
22½	3.75	6.87½	8.75	11.87½	13.75	17.50	.25	27.50	37.50
27	4.50	8.25	10.50	14.25	16.50	21.	.30	33.	45.
36	6.	11.	14.	19.	22.	28.	.40	44.	60.

Cost per Lineal Yard in Sterling Money, and Cost per Lineal Yard and per Meter in French Francs to Equal $6\frac{1}{2}$, $7\frac{1}{2}$, 8 and 9 cts. per Square Yard.

Width in inches.	6½ cts. per square yard.			7½ cts. per square yard.			8 cts. per square yard.			9 cts. per square yard.		
	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per metre.
18	1.60	0.168	0.184	1.85	0.194	0.212	1.97	0.207	0.227	2.22	0.233	0.255
18½	1.65	.173	.189	1.90	.20	.218	2.03	.213	.233	2.28	.240	.262
19	1.69	.178	.194	1.95	.205	.224	2.08	.219	.239	2.34	.246	.269
19½	1.74	.182	.199	2.00	.210	.23	2.14	.224	.246	2.40	.253	.276
20	1.78	.187	.205	2.05	.216	.236	2.19	.230	.252	2.47	.259	.283
20½	1.83	.192	.21	2.11	.221	.242	2.25	.236	.258	2.53	.266	.290
21	1.87	.196	.215	2.16	.227	.248	2.30	.242	.265	2.59	.272	.297
21½	1.91	.201	.22	2.21	.232	.254	2.36	.247	.271	2.65	.279	.304
22	1.96	.206	.225	2.26	.237	.26	2.41	.253	.277	2.71	.285	.312
22½	2.00	.21	.23	2.31	.243	.266	2.47	.259	.283	2.77	.291	.319
23	2.05	.215	.235	2.36	.248	.271	2.53	.265	.29	2.84	.298	.326
23½	2.09	.22	.24	2.41	.254	.277	2.57	.270	.296	2.90	.304	.333
24	2.14	.225	.245	2.47	.259	.283	2.64	.276	.302	2.96	.311	.340
24½	2.18	.229	.251	2.52	.264	.289	2.68	.282	.309	3.02	.317	.347
25	2.23	.234	.256	2.57	.27	.295	2.75	.287	.315	3.08	.324	.354
25½	2.27	.239	.261	2.62	.275	.301	2.79	.293	.321	3.14	.330	.361
26	2.31	.243	.266	2.67	.281	.307	2.86	.299	.328	3.21	.337	.368
26½	2.36	.248	.271	2.72	.286	.313	2.90	.305	.334	3.27	.343	.375
27	2.40	.253	.276	2.77	.291	.319	2.96	.311	.34	3.33	.350	.382
27½	2.45	.257	.281	2.83	.297	.325	3.01	.316	.346	3.39	.356	.389
28	2.49	.262	.286	2.88	.302	.330	3.07	.322	.353	3.45	.363	.396
28½	2.54	.267	.292	2.93	.308	.336	3.12	.328	.359	3.51	.369	.403
29	2.58	.271	.297	2.98	.313	.342	3.18	.334	.365	3.58	.376	.411
29½	2.63	.276	.302	3.03	.318	.348	3.23	.34	.371	3.64	.482	.418
30	2.67	.281	.307	3.08	.324	.354	3.29	.345	.378	3.70	.389	.425
30½	2.72	.285	.312	3.13	.329	.36	3.34	.351	.384	3.76	.395	.432
31	2.76	.29	.317	3.19	.335	.366	3.40	.357	.391	3.82	.402	.439
31½	2.80	.295	.322	3.24	.34	.372	3.45	.362	.397	3.88	.408	.446
32	2.85	.299	.327	3.29	.345	.378	3.51	.368	.403	3.95	.415	.453
32½	2.89	.304	.332	3.34	.351	.384	3.56	.374	.409	4.01	.421	.460
33	2.94	.309	.338	3.39	.356	.389	3.62	.38	.416	4.07	.427	.467
33½	2.98	.313	.343	3.44	.362	.395	3.67	.385	.422	4.13	.434	.474
34	3.03	.318	.348	3.49	.367	.401	3.73	.391	.428	4.19	.441	.482
34½	3.07	.323	.353	3.54	.372	.407	3.78	.397	.435	4.25	.447	.489
35	3.12	.327	.358	3.60	.378	.413	3.84	.403	.441	4.32	.453	.496
35½	3.16	.332	.363	3.65	.383	.419	3.89	.408	.447	4.38	.460	.503
36	3.21	.337	.368	3.70	.389	.425	3.95	.414	.454	4.44	.466	.510
36½	3.25	.341	.373	3.75	.394	.431	4.	.42	.46	4.50	.473	.517
37	3.29	.346	.378	3.80	.399	.437	4.06	.426	.466	4.56	.479	.524
37½	3.34	.351	.384	3.85	.405	.443	4.11	.431	.472	4.62	.486	.531
38	3.38	.355	.389	3.90	.41	.448	4.16	.437	.479	4.69	.492	.538
38½	3.43	.36	.394	3.96	.416	.454	4.22	.443	.485	4.75	.499	.545
39	3.47	.365	.399	4.01	.421	.460	4.27	.449	.491	4.81	.505	.552
39½	3.52	.37	.404	4.06	.426	.466	4.33	.454	.498	4.87	.512	.559
40	3.56	.374	.409	4.11	.432	.472	4.38	.460	.504	4.93	.518	.566
40½	3.61	.379	.414	4.16	.437	.478	4.44	.466	.51	4.99	.525	.574
41	3.65	.384	.419	4.21	.443	.484	4.49	.472	.517	5.05	.531	.581
41½	3.70	.388	.424	4.26	.448	.49	4.55	.477	.523	5.12	.538	.588
42	3.74	.393	.43	4.32	.453	.496	4.60	.483	.529	5.18	.544	.595

These tables give the equivalent in sterling money and in francs, per lineal yard and lineal meter, on different widths of cotton cloths, at the several values prescribed under the cotton schedule of the Act of 1890, as the *minimum* for the imposition of the ad valorem duty of 40 per cent., showing the *dividing cost line* on lineal measurements, according to which the rates, specific or ad valorem, are required to be assessed. Also the equivalent in German marks per lineal yard on cloths valued at 15 cents per square yard. They may also be used to ascertain the specific duties on lineal measurements of other goods of any of the stated widths and prices.

Cost per Lineal Yard in Sterling Money, and Cost per Lineal Yard and per Meter in French Francs to Equal 10, 12 and 12½ cts. Price per Lineal Yard in Sterling Money and per Lineal Yard and Meter in French Francs and German Marks to Equal 15 cts. per Square Yard.

Width in inches.	**10** cts. per square yard.			**12** cts. per square yard.			**12½** cts. per square yd.			**15** cts. per square yard.			
	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per meter.	Price in sterling per lineal yard.	Price in francs per lineal yard.	Price in francs per metre.	Price in German marks p'r lineal yard.
18	2.47	0.259	0.283	2.96	0.311	0.34	3.08	0.324	0.354	3.70	0.389	0.425	0.315
18½	2.53	.266	.291	3.04	.32	.349	3.17	.333	.364	3.80	.399	.437	.324
19	2.60	.273	.299	3.12	.328	.359	3.25	.342	.374	3.90	.41	.448	.333
19½	2.67	.281	.307	3.20	.337	.368	3.34	.351	.384	4.01	.421	.460	.341
20	2.74	.288	.315	3.29	.345	.378	3.42	.36	.393	4.11	.432	.472	.35
20½	2.81	.295	.323	3.37	.354	.387	3.51	.369	.403	4.21	.443	.484	.359
21	2.88	.302	.331	3.45	.363	.397	3.60	.378	.413	4.32	.453	.496	.368
21½	2.94	.309	.338	3.53	.371	.406	3.68	.387	.423	4.42	.464	.507	.376
22	3.01	.317	.346	3.61	.38	.416	3.76	.396	.433	4.52	.475	.519	.385
22½	3.08	.324	.354	3.70	.389	.425	3.85	.405	.443	4.62	.486	.531	.394
23	3.15	.331	.362	3.78	.397	.435	3.94	.414	.452	4.73	.497	.543	.403
23½	3.22	.338	.37	3.86	.406	.444	4.02	.423	.462	4.83	.507	.555	.411
24	3.29	.345	.378	3.94	.415	.453	4.11	.432	.472	4.93	.518	.566	.42
24½	3.35	.353	.385	4.02	.423	.463	4.20	.441	.482	5.03	.529	.578	.429
25	3.42	.36	.393	4.11	.432	.472	4.28	.45	.492	5.14	.54	.59	.438
25½	3.49	.367	.401	4.19	.441	.482	4.37	.459	.502	5.24	.551	.602	.446
26	3.56	.374	.409	4.27	.449	.491	4.45	.468	.511	5.34	.561	.614	.455
26½	3.63	.381	.417	4.35	.458	.50	4.54	.477	.521	5.45	.572	.626	.464
27	3.70	.389	.425	4.43	.466	.51	4.62	.486	.531	5.55	.583	.637	.473
27½	3.77	.396	.433	4.52	.475	.52	4.71	.495	.541	5.65	.594	.649	.481
28	3.84	.403	.44	4.60	.484	.529	4.79	.504	.551	5.75	.605	.661	.49
28½	3.90	.41	.448	4.68	.493	.538	4.88	.513	.561	5.86	.615	.673	.499
29	3.97	.417	.456	4.76	.501	.548	4.97	.522	.57	5.96	.626	.685	.508
29½	4.04	.425	.464	4.84	.51	.557	5.05	.531	.58	6.06	.637	.696	.516
30	4.11	.432	.472	4.93	.518	.567	5.14	.54	.59	6.16	.648	.708	.525
30½	4.18	.439	.48	5.01	.527	.576	5.22	.549	.60	6.27	.659	.72	.534
31	4.25	.446	.488	5.09	.535	.586	5.31	.558	.61	6.37	.669	.732	.543
31½	4.31	.453	.495	5.17	.544	.595	5.39	.567	.62	6.47	.68	.744	.551
32	4.38	.461	.503	5.25	.553	.605	5.48	.576	.629	6.58	.691	.755	.56
32½	4.45	.468	.511	5.34	.561	.614	5.57	.585	.639	6.68	.702	.767	.569
33	4.52	.475	.519	5.42	.57	.624	5.65	.594	.649	6.78	.713	.779	.578
33½	4.59	.482	.527	5.50	.579	.633	5.74	.603	.659	6.88	.723	.791	.586
34	4.66	.489	.535	5.58	.587	.643	5.82	.612	.669	6.99	.734	.803	.595
34½	4.73	.497	.542	5.66	.596	.652	5.91	.621	.679	7.09	.745	.814	.604
35	4.80	.504	.550	5.75	.605	.661	5.99	.63	.688	7.19	.756	.826	.613
35½	4.86	.511	.558	5.83	.614	.671	6.08	.639	.698	7.29	.767	.838	.621
36	4.93	.518	.566	5.91	.622	.68	6.16	.648	.708	7.40	.777	.85	.63
36½	5.	.525	.574	6.	.63	.69	6.25	.657	.718	7.50	.788	.862	.639
37	5.07	.533	.582	6.08	.639	.699	6.34	.666	.728	7.60	.799	.873	.648
37½	5.14	.54	.59	6.16	.648	.709	6.42	.675	.738	7.71	.81	.885	.657
38	5.21	.547	.598	6.24	.656	.718	6.51	.684	.747	7.81	.821	.897	.665
38½	5.27	.554	.605	6.32	.665	.727	6.59	.693	.757	7.91	.831	.909	.674
39	5.34	.561	.613	6.40	.674	.737	6.68	.702	.767	8.01	.842	.92	.683
39½	5.41	.569	.622	6.48	.683	.746	6.76	.711	.777	8.12	.853	.932	.692
40	5.48	.576	.629	6.57	.691	.756	6.85	.72	.787	8.22	.864	.944	.70
40½	5.55	.583	.637	6.65	.70	.765	6.94	.729	.797	8.32	.875	.956	.709
41	5.62	.59	.645	6.73	.708	.775	7.02	738	.806	8.42	.885	.968	.718
41½	5.68	.597	.653	6.81	.717	.784	7.11	.747	.816	8.52	.896	.980	.726
42	5.75	.605	.661	6.90	.726	.794	7.19	.756	.826	8.63	.907	.991	.735

For explanatory note see foot of preceding page.

TABLE OF BASIS NUMBERS,

For Testing whether Goods Weigh over or under Four Ozs. per Square Yard.*

To wit: Multiply the number of kilos by the number opposite the proper width, and the result will be the number of meters equalling *four ounces* to the square yard. Thus 100 kilos, 100 c. wide, multiplied by 7.373 = 737.3. 737 metres would be over 4 ozs., and 738 under 4 ozs.

Width in Ctmrs.	Basis Nos.	Width in Ctmrs.	Basis Nos.	Width in Ctmrs.	Basis Nos.	Width in Ctmrs.	Basis Nos.	Width in Ctmrs.	Basis Nos.	Width in Ctmrs.	Basis Nos.
50	14.746	65	11.343	80	9.216	95	7.761	110	6.703	125	5.898
½	14.600	½	11.257	½	9.159	½	7.720	½	6.672	½	5.875
51	14.457	66	11.171	81	9.102	96	7.680	111	6.642	126	5.851
½	14.317	½	11.087	½	9.047	½	7.640	½	6.612	½	5.828
52	14.179	67	11.004	82	8.991	97	7.601	112	6.583	127	5.805
½	14.044	½	10.923	½	8.937	½	7.562	½	6.554	½	5.783
53	13.911	68	10.843	83	8.883	98	7.523	113	6.525	128	5.760
½	13.781	½	10.763	½	8.830	½	7.485	½	6.496	½	5.738
54	13.654	69	10.685	84	8.777	99	7.447	114	6.467	129	5.715
½	13.529	½	10.609	½	8.725	½	7.410	½	6.439	½	5.693
55	13.406	70	10.533	85	8.674	100	7.373	115	6.411	130	5.671
½	13.285	½	10.458	½	8.623	½	7.336	½	6.383	½	5.650
56	13.166	71	10.384	86	8.573	101	7.300	116	6.356	131	5.628
½	13.050	½	10.312	½	8.524	½	7.264	½	6.329	½	5.607
57	12.935	72	10.240	87	8.475	102	7.228	117	6.301	132	5.585
½	12.823	½	10.170	½	8.426	½	7.193	½	6.275	½	5.564
58	12.712	73	10.100	88	8.378	103	7.158	118	6.248	133	5.543
½	12.603	½	10.031	½	8.331	½	7.123	½	6.222	½	5.523
59	12.497	74	9.963	89	8.284	104	7.089	119	6.196	134	5.502
½	12.392	½	9.897	½	8.238	½	7.055	½	6.170	½	5.482
60	12.288	75	9.831	90	8.192	105	7.022	120	6.144	135	5.461
½	12.187	½	9.766	½	8.147	½	6.988	½	6.118	½	5.441
61	12.089	76	9.701	91	8.102	106	6.955	121	6.093	136	5.421
½	11.989	½	9.638	½	8.058	½	6.923	½	6.068	½	5.401
62	11.892	77	9.575	92	8.014	107	6.890	122	6.043	137	5.381
½	11.797	½	9.513	½	7.971	½	6.858	½	6.019	½	5.362
63	11.703	78	9.452	93	7.928	108	6.827	123	5.994	138	5.342
½	11.611	½	9.392	½	7.885	½	6.795	½	5.970	½	5.323
64	11.520	79	9.333	94	7.843	109	6.764	124	5.946	139	5.304
½	11.431	½	9.275	½	7.802	½	6.733	½	5.922	½	5.285

Width in Inches.	Basis Nos.	Width in Inches.	Basis Nos.	Width in Inches.	Basis Nos.	Width in Inches.	Basis Nos.	Width in Inches.	Basis Nos.	Width in Inches.	Basis Nos.
20	14.514	25	11.611	30	9.676	35	8.293	40	7.257	45	6.450
1/8	14.424	1/8	11.553	1/8	9.636	1/8	8.264	1/8	7.234	1/8	6.432
1/4	14.335	1/4	11.496	1/4	9.596	1/4	8.235	1/4	7.212	1/4	6.415
3/8	14.247	3/8	11.439	3/8	9.556	3/8	8.206	3/8	7.189	3/8	6.397
1/2	14.160	1/2	11.383	1/2	9.517	1/2	8.177	1/2	7.167	1/2	6.379
5/8	14.074	5/8	11.328	5/8	9.478	5/8	8.148	5/8	7.145	5/8	6 362
3/4	13.989	3/4	11.273	3/4	9.440	3/4	8.119	3/4	7.123	3/4	6.345
7/8	13.906	7/8	11.218	7/8	9.402	7/8	8.091	7/8	7.101	7/8	6.327
21	13.823	26	11.164	31	9.364	36	8.063	41	7.080	46	6.310
1/8	13.741	1/8	11.111	1/8	9.326	1/8	8.035	1/8	7.058	1/8	6.293
1/4	13.660	1/4	11.058	1/4	9.289	1/4	8.007	1/4	7.037	1/4	6.276
3/8	13.580	3/8	11.006	3/8	9.252	3/8	7.980	3/8	7.016	3/8	6.259
1/2	13.501	1/2	10.954	1/2	9.215	1/2	7.953	1/2	6.994	1/2	6.242
5/8	13.423	5/8	10.902	5/8	9.179	5/8	7.925	5/8	6.973	5/8	6.226
3/4	13.346	3/4	10.851	3/4	9.142	3/4	7.898	3/4	6.953	3/4	6.209
7/8	13.270	7/8	10.801	7/8	9.107	7/8	7.872	7/8	6.932	7/8	6.192
22	13.194	27	10.751	32	9.071	37	7.845	42	6.911	47	6.176
1/8	13.120	1/8	10.701	1/8	9.036	1/8	7.819	1/8	6.891	1/8	6.159
1/4	13.046	1/4	10.652	1/4	9.001	1/4	7.792	1/4	6.870	1/4	6.143
3/8	12.973	3/8	10.604	3/8	8.966	3/8	7.766	3/8	6.850	3/8	6.127
1/2	12.901	1/2	10.555	1/2	8.931	1/2	7.741	1/2	6.830	1/2	6.111
5/8	12.830	5/8	10.508	5/8	8.897	5/8	7.715	5/8	6.810	5/8	6.095
3/4	12.759	3/4	10.460	3/4	8.863	3/4	7.689	3/4	6.790	3/4	6.079
7/8	12.690	7/8	10.413	7/8	8.830	7/8	7.664	7/8	6.770	7/8	6.063
23	12.621	28	10.367	33	8.796	38	7.639	43	6.750	48	6.047
1/8	12.553	1/8	10.321	1/8	8.763	1/8	7.614	1/8	6.731	1/8	6.031
1/4	12.485	1/4	10.275	1/4	8.730	1/4	7.589	1/4	6.711	1/4	6.016
3/8	12.418	3/8	10.230	3/8	8.697	3/8	7.564	3/8	6.692	3/8	6.000
1/2	12.352	1/2	10.185	1/2	8.665	1/2	7.539	1/2	6.673	1/2	5.985
5/8	12.287	5/8	10.141	5/8	8.632	5/8	7.515	5/8	6.654	5/8	5.969
3/4	12.222	3/4	10.096	3/4	8.601	3/4	7.491	3/4	6.635	3/4	5.954
7/8	12.158	7/8	10.053	7/8	8.569	7/8	7.467	7/8	6.616	7/8	5.939
24	12.095	29	10.009	34	8.537	39	7.443	44	6.597	49	5.924
1/8	12.032	1/8	9.966	1/8	8.506	1/8	7.419	1/8	6.578	1/8	5.909
1/4	11.970	1/4	9.924	1/4	8.475	1/4	7.395	1/4	6.560	1/4	5.894
5/8	11.909	5/8	9.882	3/8	8.444	3/8	7.372	3/8	6.541	3/8	5.879
1/2	11.848	1/2	9.840	1/2	8.414	1/2	7.349	1/2	6.523	1/2	5.864
5/8	11.788	5/8	9.798	5/8	8.383	5/8	7.325	5/8	6.505	5/8	5.849
3/4	11.728	3/4	9.757	3/4	8.353	3/4	7.302	3/4	6.486	3/4	5.834
7/8	11.669	7/8	9.716	7/8	8.323	7/8	7.279	7/8	6.468	7/8	5.820

*See next page for another mode of computation to the same end.

WEIGHT IN KILOS PER 100 METRES,

To Equal Four Ounces per Square Yard. Widths in Inches and Centimetres.

Width in Inches.	Kilos.	Width in Ctmrs.	Kilos.	Width in Ctmrs.	Kilos.
16	5.51	50	6.78105	91	12.3418
17	5.856	51	6.9167	92	12.4774
18	6.2	52	7·0523	93	12.6129
19	6.545	53	7.1879	94	12.7485
20	6.888	54	7.3235	95	12.8843
21	7.23	55	7.4592	96	13.0199
22	7.57	56	7.5948	97	13.1555
23	7.923	57	7.7304	98	13.2911
24	8.267	58	7.8660	99	13.4267
25	8.612	59	8.0016	100	13.5621
26	8.956	60	8.1373	101	13.6980
27	9.301	61	8.2729	102	13.8336
28	9.645	62	8.4085	103	13.9692
29	9.999	63	8.5441	104	14.1048
30	10.334	64	8.6797	105	14.2405
31	10.679	65	8.8154	106	14.3761
32	11.023	66	8.9510	107	14.5117
33	11.322	67	9.0866	108	14.6474
34	11.712	68	9.2222	109	14.7830
35	12.056	69	9.3578	110	14.9186
36	12.401	70	9.4935	111	15.0542
37	12.745	71	9.6291	112	15.1898
38	13.090	72	9.7647	113	15.3254
39	13.435	73	9.9003	114	15.4611
40	13.779	74	10.0360	115	15.5967
41	14.124	75	10.1716	116	15.7323
42	14.468	76	10.3072	117	15.8680
43	14.803	77	10.4430	118	16.0036
44	15.157	78	10.5784	119	16.1392
45	15.501	79	10.7141	120	16.2749
46	15.846	80	10 8497	121	16.4101
47	16.190	81	10.9855	122	16.5458
48	16.535	82	11.1211	123	16.6814
49	16.879	83	11.2568	124	16.8170
50	17.224	84	11.3924	125	16.9526
51	17.5687	85	11.528	126	17.0882
52	17.9132	86	11.6636	127	17.2239
53	18.2577	87	11.7993	128	17.3595
54	18.6022	88	11.9344	129	17.4951
55	18.9487	89	12.0745	130	17.6307
		90	12.2061		

Illustration.—10 pieces cloth, width 85 ctmrs., weight 50 kilos, 513 metres.

It can be seen at a glance, by referring to the table, that this is under 4 ounces per square yard. However, we find the weight in the table for this width to be 11.528 per 100 metres.

$$513 \times 11.528 = 59.138 + \text{kilos:}$$

Equals weight required for 4 ounces per square yard.

(See another Table on preceding page.)

CURRENCY NET COST OF ENGLISH WOOLENS, LANDED IN NEW YORK.

TABLE NO. I.

Calculation for Invoice on which the Terms are: Less $\frac{1}{37}$ for measurement and cash discount 2½ per cent. with 2½ per cent. commission added.

BASIS OF CALCULATION.—The prices in currency below are for 1 yard, being with weight-duty added, the net cost to land in New York. The Sterling price per yard is taken and $\frac{1}{37}$th and 2½ per cent. deducted; and 2½ per cent. commission and 50 per cent. for *ad val.* duty and 4 cents a yard added. The 4 cents a yard covers packing, freight, brokerage and insurance, etc.

The calculation is net cost, delivered in New York, for lots of 10 pieces or over.

Custom-House Exchange, at $4.8665, used in calculation.

(See Example, foot of page.)

	$ Cts.		$ Cts.		$ Cts.		$ Cts.		$ Cts.
1/—	.3920	4/11	1.7707	8/10	3.1495	12/ 9	4.5281	16/ 8	5.9070
1/ 1	.4214	5/—	1.80	8/11	3.1788	12/10	4.5574	16/ 9	5.9363
1/ 2	.4507	5/ 1	1.8294	9/—	3.2082	12/11	4.5868	16/10	5.9656
1/ 3	.48	5/ 2	1.8587	9/ 1	3.2375	13/—	4.6161	16/11	5.9950
1/ 4	.5094	5/ 3	1.8881	9/ 2	3.2668	13/ 1	4.6455	17/—	6.0243
1/ 5	.5387	5/ 4	1.9174	9/ 3	3.2962	13/ 2	4.6748	17/ 1	6.0537
1/ 6	.5680	5/ 5	1.9467	9/ 4	3.3255	13/ 3	4.7041	17/ 2	6.0830
1/ 7	.5974	5/ 6	1.9761	9/ 5	3.3548	13/ 4	4.7336	17/ 3	6.1123
1/ 8	.6267	5/ 7	2.0054	9/ 6	3.3842	13/ 5	4.7629	17/ 4	6.1417
1/ 9	.6560	5/ 8	2.0348	9/ 7	3.4135	13/ 6	4.7922	17/ 5	6.1710
1/10	.6854	5/ 9	2.0641	9/ 8	3.4428	13/ 7	4.8216	17/ 6	6.2003
1/11	.7147	5/10	2.0934	9/ 9	3.4722	13/ 8	4.8509	17/ 7	6.2297
2/—	.7440	5/11	2.1228	9/10	3.5014	13/ 9	4.8802	17/ 8	6.2590
2/ 1	.7734	6/—	2.1521	9/11	3.5308	13/10	4.9096	17/ 9	6.2883
2/ 2	.8027	6/ 1	2.1815	10/—	3.56	13/11	4.9389	17/10	6.3177
2/ 3	.8320	6/ 2	2.2108	10/ 1	3.5894	14/—	4.9683	17/11	6.3470
2/ 4	.8614	6/ 3	2.24	10/ 2	3.6187	14/ 1	4.9976	18/—	6.3763
2/ 5	.8907	6/ 4	2.2695	10/ 3	3.6481	14/ 2	5.0269	18/ 1	6.4057
2/ 6	.92	6/ 5	2.2988	10/ 4	3.6774	14/ 3	5.0563	18/ 2	6.4350
2/ 7	.9494	6/ 6	2.3281	10/ 5	3.7067	14/ 4	5.0856	18/ 3	6.4643
2/ 8	.9787	6/ 7	2.3575	10/ 6	3.7361	14/ 5	5.1149	18/ 4	6.4937
2/ 9	1.0080	6/ 8	2.3868	10/ 7	3.7654	14/ 6	5.1442	18/ 5	6.5230
2/10	1.0374	6/ 9	2.4161	10/ 8	3.7947	14/ 7	5.1736	18/ 6	6.5523
2/11	1.0667	6/10	2.4455	10/ 9	3.8241	14/ 8	5.2029	18/ 7	6.5817
3/—	1.0960	6/11	2.4748	10/10	3.8534	14/ 9	5.2322	18/ 8	6.6110
3/ 1	1.1254	7/—	2.5041	10/11	3.8827	14/10	5.2616	18/ 9	6.6403
3/ 2	1.1547	7/ 1	2.5335	11/—	3.9121	14/11	5.2909	18/10	6.6697
3/ 3	1.1840	7/ 2	2.5628	11/ 1	3.9414	15/—	5.3203	18/11	6.6990
3/ 4	1.2134	7/ 3	2.5921	11/ 2	3.9708	15/ 1	5.3496	19/—	6.7284
3/ 5	1.2427	7/ 4	2.6215	11/ 3	4.00	15/ 2	5.3789	19/ 1	6.7577
3/ 6	1.2720	7/ 5	2.6508	11/ 4	4.0294	15/ 3	5.4083	19/ 2	6.7870
3/ 7	1.3014	7/ 6	2.68	11/ 5	4.0588	15/ 4	5.4376	19/ 3	6.8164
3/ 8	1.3307	7/ 7	2.7095	11/ 6	4.0881	15/ 5	5.4669	19/ 4	6.8458
3/ 9	1.3601	7/ 8	2.7388	11/ 7	4.1174	15/ 6	5.4963	19/ 5	6.8751
3/10	1.3894	7/ 9	2.7681	11/ 8	4.1468	15/ 7	5.5256	19/ 6	6.9045
3/11	1.4187	7/10	2.7975	11/ 9	4.1761	15/ 8	5.5550	19/ 7	6.9338
4/—	1.4481	7/11	2.8268	11/10	4.2054	15/ 9	5.5843	19/ 8	6.9631
4/ 1	1.4774	8/—	2.8561	11/11	4.2348	15/10	5.6136	19/ 9	6.9929
4/ 2	1.5067	8/ 1	2.8855	12/—	4.2641	15/11	5.6430	19/10	7.0218
4/ 3	1.5361	8/ 2	2.9148	12/ 1	4.2935	16/—	5.6723	19/11	7.0512
4/ 4	1.5654	8/ 3	2.9441	12/ 2	4.3228	16/ 1	5.7016	20/—	7.0805
4/ 5	1.5848	8/ 4	2.9735	12/ 3	4.3521	16/ 2	5.7310		
4/ 6	1.6141	8/ 5	3.0028	12/ 4	4.3815	16/ 3	5.7603		
4/ 7	1.6434	8/ 6	3.0321	12/ 5	4.4108	16/ 4	5.7896		
4/ 8	1.6727	8/ 7	3.0615	12/ 6	4.44	16/ 5	5.8190		
4/ 9	1.7021	8/ 8	3.0908	12/ 7	4.4694	16/ 6	5.8483		
4/10	1.7414	8/ 9	3.1202	12/ 8	4.4988	16/ 7	5.8776		

WEIGHT DUTY.

44 cts. per pound.

Decimals of Dollars.

¼ ounce = .006875
½ " = .013750
¾ " = .020625
1 " = .0275

Ounces.	$ Cts.
4	.11
5	.13¾
6	.16½
7	.19¼
8	.22
9	.24¾
10	.27½
11	.30¼
12	.33
13	.35¾
14	.38½
15	.41¼
16	.44
17	.46¾
18	.49½
19	.52¼
20	.55
21	.57¾
22	.60½
23	.63¼
24	.66
25	.68¾
26	.71½
27	.74¼
28	.77
29	.79¾
30	.82½
31	.85¼
32	.88
40	1.10
48	1.32

EXAMPLE.—Say a bill of goods is purchased in England at 5/ per yard, weighing 16 ozs. to the yard, how much will they cost landed in New York, duties, freight, etc., etc., paid?

Take amount of currency opposite 5/ in Table,.....$1.80
The goods weigh 16 ozs. to the yard; take amount opposite to 16 ozs. in the Weight Duty column, viz.:..... 44
} Add the two together.

The cost, therefore, landed in New York, will be.....$2.24

At 5/ per yard, duties, freight, everything paid.

To place goods on a basis of 7 | 4 mos. 9 per ct. must be added; or, for a 7 | 6 mos. (the usual commission-house discount), 10 per cent. must be added, viz.: $2.24

At 7 | 6 mos. or 10 per cent. cash..... 22.4

$2.46.4

CURRENCY NET COST OF ENGLISH WOOLENS, LANDED IN NEW YORK.

TABLE NO. 2.

Calculation for Invoice on which the Terms are less $\frac{1}{37}$ measurement and cash discount 2½ per cent. No commission.

BASIS OF CALCULATION.—The Sterling price per yard is taken, and $\frac{1}{37}$ and 2½ per cent. discount is deducted; 50 per cent. *ad val.* duty added, and 4 cents a yard also added, to cover packing charges, freight, brokerage and insurance, etc.

The calculation is net cost, delivered in New York, for lots of 10 pieces or over. Weight Duty to be added to currency, which will give net cost.
Custom-House Exchange, at $4.8665, used in calculation.
(See Example at foot of page.)

	$ Cts.		$ Cts.		$ Cts.		$ Cts.		$ Cts.
1/—	.3862	4/11	1.7424	8/10	3.0986	12/ 9	4.4547	16/ 8	5.8108
1/ 1	.4151	5/—	1.7712	8/11	3.1273	12/10	4.4835	16/ 9	5.8396
1/ 2	.4439	5/ 1	1.80	9/—	3.1562	12/11	4.5124	16/10	5.8685
1/ 3	.4728	5/ 2	1.8289	9/ 1	3.1850	13/—	4.5412	16/11	5.8973
1/ 4	.5016	5/ 3	1.8578	9/ 2	3.2139	13/ 1	4.57	17/—	5.9262
1/ 5	.5305	5/ 4	1.8866	9/ 3	3.2428	13/ 2	4.5989	17/ 1	5.9551
1/ 6	.5593	5/ 5	1.9155	9/ 4	3.2716	13/ 3	4.6278	17/ 2	5.9839
1/ 7	.5882	5/ 6	1.9444	9/ 5	3.3005	13/ 4	4.6566	17/ 3	6.0128
1/ 8	.6171	5/ 7	1.9732	9/ 6	3.3293	13/ 5	4.6855	17/ 4	6.0416
1/ 9	.6459	5/ 8	2.0021	9/ 7	3.3582	13/ 6	4.7143	17/ 5	6.0705
1/10	.6747	5/ 9	2.0309	9/ 8	3.3870	13/ 7	4.7432	17/ 6	6.0993
1/11	.7036	5/10	2.0597	9/ 9	3.4159	13/ 8	4.7721	17/ 7	6.1282
2/—	.7325	5/11	2.0886	9/10	3.4448	13/ 9	4.8009	17/ 8	6.1570
2/ 1	.7613	6/—	2.1175	9/11	3.4736	13/10	4.8297	17/ 9	6.1859
2/ 2	.7902	6/ 1	2.1463	10/—	3.5025	13/11	4.8586	17/10	6.2148
2/ 3	.8190	6/ 2	2.1752	10/ 1	3.5313	14/—	4.8875	17/11	6.2436
2/ 4	.8479	6/ 3	2.2040	10/ 2	3.56	14/ 1	4.9163	18/—	6.2725
2/ 5	.8768	6/ 4	2.2329	10/ 3	3.5890	14/ 2	4.9452	18/ 1	6.3013
2/ 6	.9056	6/ 5	2.2617	10/ 4	3.6178	14/ 3	4.9740	18/ 2	6.3302
2/ 7	.9345	6/ 6	2.2906	10/ 5	3.6467	14/ 4	5.0029	18/ 3	6.3590
2/ 8	.9633	6/ 7	2.3195	10/ 6	3.6756	14/ 5	5.0317	18/ 4	6.3879
2/ 9	.9922	6/ 8	2.3483	10/ 7	3.7045	14/ 6	5.0605	18/ 5	6.4167
2/10	1.0210	6/ 9	2.3771	10/ 8	3.7333	14/ 7	5.0894	18/ 6	6.4456
2/11	1.05	6/10	2.4060	10/ 9	3.7622	14/ 8	5.1183	18/ 7	6.4744
3/—	1.0787	6/11	2.4349	10/10	3.7910	14/ 9	5.1471	18/ 8	6.5033
3/ 1	1.1076	7/—	2.4637	10/11	3.8198	14/10	5.1760	18/ 9	6.5321
3/ 2	1.1364	7/ 1	2.4926	11/–	3.8487	14/11	5.2049	18/10	6.5610
3/ 3	1.1653	7/ 2	2.5214	11/ 1	3.8776	15/—	5.2337	18/11	6.5899
3/ 4	1.1941	7/ 3	2.5503	11/ 2	3.9064	15/ 1	5.2626	19/—	6.6187
3/ 5	1.2230	7/ 4	2.5791	11/ 3	3.9353	15/ 2	5.2914	19/ 1	6.6475
3/ 6	1.2518	7/ 5	2.6080	11/ 4	3.9641	15/ 3	5.3203	19/ 2	6.6764
3/ 7	1.2807	7/ 6	2.6368	11/ 5	3.9930	15/ 4	5.3491	19/ 3	6.7053
3/ 8	1.3095	7/ 7	2.6657	11/ 6	4.0218	15/ 5	5.3780	19/ 4	6.7341
3/ 9	1.3384	7/ 8	2.6945	11/ 7	4.0507	15/ 6	5.4068	19/ 5	6.7629
3/10	1.3672	7/ 9	2.7234	11/ 8	4.0795	15/ 7	5.4357	19/ 6	6.7918
3/11	1.3961	7/10	2.7523	11/ 9	4.1084	15/ 8	5.4645	19/ 7	6.8206
4/—	1.4250	7/11	2.7811	11/10	4.1373	15/ 9	5.4934	19/ 8	6.8495
4/ 1	1.4538	8/—	2.81	11/11	4.1661	15/10	5.5223	19/ 9	6.8784
4/ 2	1.4827	8/ 1	2.8388	12/—	4.1950	15/11	5.5511	19/10	6.9072
4/ 3	1.5116	8/ 2	2.8677	12/ 1	4.2238	16/—	5.58	19/11	6.9361
4/ 4	1.54	8/ 3	2.8965	12/ 2	4.2527	16/ 1	5.6088	20/—	6.9650
4/ 5	1.5692	8/ 4	2.9254	12/ 3	4.2815	16/ 2	5.6377		
4/ 6	1.5981	8/ 5	2.9542	12/ 4	4.3104	16/ 3	5.6665		
4/ 7	1.6270	8/ 6	2.9831	12/ 5	4.3392	16/ 4	5.6954		
4/ 8	1.6558	8/ 7	3.0119	12/ 6	4.3681	16/ 5	5.7242		
4/ 9	1.6846	8/ 8	3.0408	12/ 7	4.3970	16/ 6	5.7531		
4/10	1.7135	8/ 9	3.0696	12/ 8	4.4258	16/ 7	5.7820		

WEIGHT DUTY.

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22	.60½
23	.63¼
24	.66
25	.68¾
26	.71½
27	.74¼
28	.77
29	.79¾
30	.82½
31	.85¼
32	.88
40	1.10
48	1.32

EXAMPLE.—Say a bill of goods is purchased in England at 5/6 per yard, weight 15 ounces to a yard, how much will they cost landed in New York, duty, freight, and all expenses paid?

Take amount opposite 5/6 in Table, which is, say..... .....$1.94½

The goods are 15 ounces to the yard, therefore add the amount opposite 15 ounces in Weight Duty column, which is 41¼ cents..... 41¼

The cost, therefore, landed in New York, would be, at 5/6.....$2.35¾

Duties, freight, and everything added.

9 per cent. must be added to place on basis of 7 per cent. | 4 mos.
10 " " " " " 7 per cent. | 6 mos.

The usual discount of commission houses in New York runs from 7 | 4 mos. to 7 | 6 mos.

TABLE

SHOWING THE VALUES PER POUND AT WHICH THE SPECIFIC RATES OF DUTY ON CERTAIN CLASSES AND MANUFACTURES OF IRON AND STEEL ARE EQUAL TO THE MINIMUM AD VALOREM RATES PRESCRIBED FOR THEIR ASSESSMENT.

Specific rate, per lb.		Ad valorem rate.		Values at which the specific and ad valorem rates are equal.
$\frac{8}{10}$ ct.	=	35 per cent.	at	$2\frac{2}{7}$ cts.
$1\frac{1}{10}$ cts.	"	35 "	"	$3\frac{1}{7}$ cts.
$\frac{1}{4}$ ct.	"	45 "	"	$\frac{5}{9}$ ct.
$\frac{4}{10}$ ct.	"	45 "	"	$\frac{8}{9}$ ct.
$\frac{5}{10}$ ct.	"	45 "	"	$1\frac{1}{9}$ cts.
$\frac{8}{10}$ ct.	"	45 "	"	$1\frac{7}{9}$ cts.
$\frac{9}{10}$ ct.	"	45 "	"	2 cts.
1 ct.	"	45 "	"	$2\frac{2}{9}$ cts.
$1\frac{2}{10}$ cts.	"	45 "	"	$2\frac{2}{3}$ cts.
$1\frac{1}{4}$ cts.	"	45 "	"	$2\frac{7}{9}$ cts.
$1\frac{6}{10}$ cts.	"	45 "	"	$3\frac{5}{9}$ cts.
$1\frac{3}{4}$ cts.	"	45 "	"	$3\frac{8}{9}$ cts.
$1\frac{8}{10}$ cts.	"	45 "	"	4 cts.
2 cts.	"	45 "	"	$4\frac{4}{9}$ cts.
$2\frac{3}{10}$ cts.	"	45 "	"	$5\frac{1}{9}$ cts.
$2\frac{1}{2}$ cts.	"	45 "	"	$5\frac{5}{9}$ cts.
$2\frac{3}{4}$ cts.	"	45 "	"	$6\frac{1}{9}$ cts.
$2\frac{8}{10}$ cts.	"	45 "	"	$6\frac{2}{9}$ cts.
$3\frac{1}{4}$ cts.	"	45 "	"	$7\frac{2}{9}$ cts.
$3\frac{1}{2}$ cts.	"	45 "	"	$7\frac{7}{9}$ cts.
4 cts.	"	45 "	"	$8\frac{8}{9}$ cts.
$4\frac{2}{10}$ cts.	"	45 "	"	$9\frac{1}{3}$ cts.
7 cts.	"	45 "	"	$15\frac{5}{9}$ cts.

[The following tables of money, weights, and measures, prepared for the United States Treasury Department by Mr. E. B. Elliott, are copied from "Webster's Counting-house Dictionary."]

TABLE*

SHOWING, IN TERMS OF THE STANDARD GOLD COINAGE OF THE UNITED STATES,

(1.) THE INTRINSIC VALUES OF THE PRINCIPAL GOLD AND SILVER COINS OF DIFFERENT FOREIGN COUNTRIES DUE TO THEIR LEGAL WEIGHT AND FINENESS.

(2.) THE INTRINSIC VALUES DUE TO THEIR ACTUAL AVERAGE WEIGHT AND FINENESS AS ASCERTAINED BY TRIAL AT MINTS OF THE UNITED STATES AND OF OTHER COUNTRIES: AND

(3.) THE RATES FIXED BY UNITED STATES LAW AT WHICH CERTAIN FOREIGN COINS OR CURRENCY SHALL BE RECEIVED IN PAYMENT OF CUSTOMS DUES.

In reducing the value of silver coins to the gold standard of the United States, the value of *gold* has been considered to be 15⅜ times that of *silver* of the same weight and fineness—this rate being the average of those obtaining in the London market for the fourteen years, 1853–1866.

The values of silver coins derived from *trials* at the U. S. mint, as here given, are *less* by about 1.220 per cent. than the corresponding values published in the Official Tables; the latter values having been reduced to a gold basis on the assumption that the market price of gold is 15.1875 times that of silver, instead of 15⅜ times, as here employed.

AUSTRIA.

GOLD.—New union crown (vereins-krone),	=	$6.6462
Half union crown,	=	3.3231
Former 4 ducat piece (until 1865),	=	9.1502
Former ducat (until 1865),	=	2.2871
Former ducat by trial at U. S. mint,	=	2.2828
Hungarian or Kremnitz ducat,	=	2.2946
Former sovereign (sovrano) used in Lombardy and Venice,	=	6.7783
The same, by trial at U. S. mint,	=	6.7525
Former zecchino (sequin). *See* VENICE, ITALY.		
SILVER.—New union (or vereins) thaler = 1½ Austrian florin (containing $\frac{1}{30}$ of a münz-pfund of fine silver), since 1857,	=	0.7204
New florin or gulden of 100 new kreutzer (and containing $\frac{1}{45}$ of a münz-pfund of fine silver) = about 57 of the old kreutzer, since 1857,	=	0.4803
Former conventions-florin or gulden = 60 conventions kreutzer (and containing $\frac{1}{20}$ of a Cologne mark of fine silver) prior to 1857,	=	0.5054
Former conventions florin, by U. S. law 22d May, 1846,	=	0.4850
Former conventions or species thaler = 2 conventions-florin, prior to 1857,	=	1.0109
Levantine, or Maria-Theresia, or Regina thaler (date 1780), still coined with the old date for the Levant trade,	=	1.0109

ALGIERS (belonging to France). *See* FRANCE.

Former silver rial-boudjou, dated Hegira 1230 (A.D. 1820),	=	0.3617

AZORES or WESTERN ISLANDS. *See* PORTUGAL.

Milreis of these Islands, as fixed by U. S. law of March 3d, 1843, for U. S. customs,	=	0.835

ARGENTINE CONFEDERATION. *See* SOUTH AMERICA.

BADEN.

For new coins, *see* GERMANY (South).

FORMER GOLD.—Ludwigd'or, legal,	=	3.4388
FORMER SILVER.—Doppelthaler = 3½ gulden (of the 24½ gulden standard) prior to 1857, legal,	=	1.4409
Former silver, 2 gulden piece (prior to 1857), legal,	=	0.8252
Former silver, 1 gulden of the 24½ gulden standard = 60 kreutzer (prior to 1857), legal,	=	0.4126
Former silver, the same fixed by U. S. law of 22d March, 1846,	=	0.40

BAVARIA. *See* GERMANY (South).

FORMER GOLD.—Ducat legal,	=	2.2876
Caroline, legal,	=	4.9920
Max d'or, legal,	=	3.3414
FORMER SILVER.—Like Baden.		
Gulden (of the 24½ gulden standard), prior to 1857, legal,	=	0.4117

BELGIUM. *See* FRANCE.

BRAZIL.

GOLD.—20 milrëis, legal,	=	10 9235
Milrëis, trial by U S. mint,	=	10.9057
Former Joao, legal,	=	8.7195
SILVER.—2 Milrëis, legal,	=	1.0104
Former, pataçao (920 rëis), legal,	=	1.0057

BRUNSWICK. *See* GERMANY (North).

FORMER GOLD.—Pistole, of 5 gold thalers, legal,	=	3.9593
FORMER SILVER.—Thaler (24 gute groschen) legal,	=	0.7254
Thaler by U. S. law of 22d May, 1846,	=	0.69

BREMEN. *See* GERMANY (North).

GOLD.—Bremen has no gold coinage of its own, but the unit of account still remains the gold thaler, of which there are $8\frac{4}{10}$ to the union crown, or 5 to the pistole, and which consequently,	=	0.7912
SILVER.—Rixthaler, legal,	=	0.7911
Rixthaler, by U. S. law of 1843,	=	0.7875
Thaler (of 72 groten), legal,	=	0.7476
Thaler, by U. S. law of 1843,	=	0.71

CENTRAL AMERICA.

GOLD.—Onza, or doubloon, of 1833, trial by U. S. mint,	=	14.9658
Pezo, or $\frac{1}{16}$ onza (of 1825 to 1849) trial by U. S. mint,	=	0.8295
2 escudo (¼ onza), trial by U. S. mint,	=	3.6875
4 reals, trial by U. S. mint,	=	0.488
SILVER.—Pezo (1840–1842), average trial by U. S. Mint,	=	1.0311
Pezo (of 1855), average trial by U. S. mint,	=	1.0137
Pezo, trial by U. S. mint,	=	0.9997

CHILI. *See* SOUTH AMERICA.

* For new rates under the act of March 3, 1873, see *ante*, pages 5, 6, and 7.

COSTA RICA.

GOLD.—½ onza (of 1850), trial at U. S. mint,	=	7.6232

DENMARK.

GOLD.—Pistole (Christiand'or, Frederic-d'or), legal,	=	3.9547
Double Fredericd'or of 1827 to 1839, by trials at Berlin,	=	7.8992
SILVER.—Species thaler, or doppelt rigs-daler, legal,	=	1.0926
Former double rigsbankdaler, since 1787, legal,	=	1.0780
Former double rigsbankdaler, by U. S. law of May 22, 1846,	=	1.05
Former rigsbankdaler (⅓ speciedaler), legal,	=	0.5463
Rigsbankdaler, U. S. Custom-house valuation,	=	0.53

ECUADOR. *See* SOUTH AMERICA.

GOLD.—4 escudos, trial by U. S. mint,	=	7.5169
SILVER.—Peso, legal,	=	1.8886
Piaster (8 rials) about,	=	0.69

EGYPT.

GOLD.—100 piaster, legal,	=	4.969
50 piaster, legal,	=	2.495
20 piaster, legal,	=	0.9976
SILVER.—Piaster or gersh (plural, gurush), legal (= 20 para or fadda),	=	0.0495
Pieces of 5, 10, and 20 piasters in proportion.		

ENGLAND.

GOLD.—Pound sterling (£), or Sovereign, legal,	=	4.8666
Pound sterling, U. S. Custom-house valuation,	=	4.84
SILVER.—Shilling, legal,	=	0.2261
Crown (5 shilling), legal,	=	1.2705
New shilling, trial by U. S. mint,	=	0.2268
Average shilling, trial by U. S. mint,	=	0.2214

FRANCE.

GOLD.—Piece of 100 francs, legal,	=	19.2953
Piece of 50 francs, legal,	=	9.6476
Piece of 20 francs, legal,	=	3.8591
(Pieces of 5 and 10 francs in proportion.)		
Piece of 20 francs, new, trial by U. S. mint,	=	3.8560
Piece of 20 francs, average, trial by U. S mint,	=	3.8469
Former Louis d'or (1810 to 1840), by trial,	=	3.8258
Former Louis d'or (1785), legal,	=	4.6603
SILVER.—Piece of 5 francs, legal,	=	0.9726
Piece of 1 franc, prior to 1865, legal,	=	0.1945
Piece of 1 franc, prior to 1865, by U. S. law of 22d May, 1846,	=	0.1869
Piece of 1 franc, since 1865, subsidiary coin, legal,	=	0.1805
Former livre tournois, received by U. S. Custom-house at,	=	0.185

FRANKFORT-ON-THE-MAIN.

(*Formerly a free city, since* 1866 *belonging to Prussia*.)

GOLD.—Union crown and half crown (see Germany).		
Former ducat, legal,	=	2.2876
SILVER.—Vereins doppelthaler = 3½ South German gulden (52½ gulden to 1 thung-pfund of fine silver), legal,	=	1.4409
Vereinsthaler (1¾ gulden),	=	0.7205
Gulden of South Germany, 52½ to 1 munz-pfund of fine silver, Convention of 1857 (not yet coined), legal,	=	0.4117
Former gulden (24½ to Cologne mark of fine silver, Convention of 1837), legal,	=	0.4126
The same, by U. S. law of 22d May, 1846,	=	0.40

GERMANY.

GOLD.—Union crown (vereins krone), $\frac{9}{10}$ fine, and containing 10 grammes of pure gold,	=	6.6462
Union half crown,	=	3.3231
SILVER.—Union (or vereins) thaler of the 30-thaler fuss, or standard 30 thalers being coined from the münzpfund of 500 grammes of fine silver,	=	0.7204
Union double-thaler = 3 Austrian florins or gulden = 3½ South German gulden or florins,	=	1.4409

NORTH GERMAN UNION. (*Principal State*, PRUSSIA.)

GOLD.—Union crown and half crown. (*See* GERMANY.)		
SILVER.—Union (or vereins) thaler, of 30 silver groschen,	=	0.7264
Prior to the year 1857, the thaler of the greater part of the States now constituting the North German Union, was of the 14-thaler standard, 14 being coined from the Cologne mark of fine silver,	=	0.7226

SOUTH GERMANY. (BAVARIA, BADEN, &c.)

GOLD.—Union crown and half crown. (*See* GERMANY.)		
SILVER.—Union (or vereins) double thaler = 3½ South German gulden, legal,	=	1.4409
Union (or vereins) thaler = 1¾ South German gulden,	=	0.7205
Gulden or florin of South Germany of 60 kreutzer, 52½ to 1 münzpfund of fine silver, Convention of 1857. This gulden is the unit of account, but is not yet coined, legal,	=	0.4117
Former gulden of South Germany (24½ to the Cologne mark of fine silver, prior to 1857), legal,	=	0.4126

GREECE.

French system of weights and measures with Greek nomenclature.

GOLD.—20 drachma or gold drachma (very rare), legal,	=	3.4554
20 drachma, trial by U. S. mint,	=	3.4419
SILVER.—1 drachme, legal,	=	0.1761
5 drachma, legal,	=	0.8808
1 phœnix, legal,	=	0.1742

GUATEMALA. *See* CENTRAL AMERICA.

GUIANA.

British, French, and the Netherlands' currency.

The silver guilder (of 1809) of the Netherlands prevailing, legal,	=	0.2708

HAMBURG (NORTH GERMANY).

GOLD.—Ducat, legal,	=	2.2715
SILVER.—Marco courant, legal,	=	0.2972
Marco courant, U. S. Custom-house valuation,	=	0.28
Marco banco (unit of account, not coined),	=	0.3642
By U. S. law of 3d March, 1843,	=	0.35

HANOVER. Now part of Prussia. (*See* GERMANY.)

FORMER GOLD.—Louis d'or or Wilhelm d'or, or pistole, legal,	=	3.9593
FORMER SILVER.—(Before 1854.) Zwei thaler (double thaler piece), legal,	=	1.4409
Courant thaler (= 24 gute groschen, 1834), legal,	=	0.722

HESSE DARMSTADT (SOUTH GERMANY).

FORMER GOLD.—10-gulden piece, legal,	=	4.0371
Karolin,	=	4.9920
FORMER SILVER.—As in Baden.		
2-gulden piece of 24½ gulden standard (prior to 1857), legal,	=	0.8225

HESSE CASSEL. Now part of Prussia.

FORMER GOLD.—Pistole, or Wilhelm d'or = 5 thaler, legal,	=	3.9822
New pistole, or Frederich Wilhelm d'or, legal,	=	4.009
FORMER SILVER.—As in Hesse Darmstadt.		

INDIA, EAST.

Gold.—Mohur (law of 1835), legal,	=	7.1059
Mohur, of Madras, legal,	=	7.0696
Mohur, of Bombay, legal,	=	7.1061
Mohur of Netherlands' Possession (gold rupee,) legal,	=	7.832

Star-pagoda, of Madras, legal,	=	1.9102
Moon-pagoda of Pondicherry (French), legal,	=	1.6015
SILVER.—Company rupee, legal,	=	0.46217
Star pagoda of Madras (by U. S. law of 2d March, 1801),	=	1.84
Rupee of Company (by U. S. law of 3d March, 1843).	=	0.445

ITALY.

French monetary system adopted 1865.

GOLD.—New 20 lire (francs), legal,	=	3.8591
New 20 lire, trial by U. S. mint,	=	3.8426
SILVER.—Lira, by U. S. law of 1846,	=	0.186
FORMER GOLD.—More or less met with, in circulation, especially on the Mediterranean seacoasts and in the Levant.		
In Genoa.—Zecchino (or sequin) for Levantine trade, legal,	=	2.2906
Dopia or Genovine (old), legal,	=	23.5913
Dopia or Genovine (new), legal,	=	14.9082
In Lombardy; Venice, Milan, and Mantua.		
Sovrano, legal,	=	6.778
Sovrano, trial by foreign mint,	=	6.7102
Zecchino (sequin), trial by French mint,	=	2.2704
In Modena.—20 lire (20 francs), legal,	=	3.8591
In Naples and Sicily.—Oncette = 3 ducati di regno, legal,	=	2.5067
1 oncie (and multiples for Sicily), legal,	=	2.5599
1 oncie, by U. S. Law of 22d May, 1846,	=	2.40
In Parma.—20 lire,	=	3.8591
1 pistole (also pieces of 2, 4, and 8 pistoles, in proportion), legal,	=	4 2676
1 ducato or zecchino,	=	2.2691
In Sardinia.—Doppie = 20 lire nuove,	=	3 8591
Carlini (Piedmont, 1786),	=	27.4542
Carlini (Sardinia, 1773),	=	9.4856
FORMER SILVER.—*In Genoa*—Livre (U. S. Custom-house valuation),	=	0.21
Lombardy and Mantua.—Scudo nuove, legal,	=	1.0109
Scudo Cisalpine, legal,	=	0.8971
Filippi (Milan, 1786) = 7½ lire correnti = 22½ lire de Mantua, legal,	=	1.1408
Croisat, or scudo della croce (of the Venetian Republic), legal,	=	1 2839
Lira, by U. S law of 22d May, 1846,	=	0.16
Lucca.—5 lire nuove Lucchesi (of 1840), legal	=	0.7221
Modena.—Scudo (Modenese) = 15 lire Modenesi, legal,	=	0·8055
Naples and Sicily—Ducato del regno = 10 carlini (1818), legal,	=	0.8265
Ducato del regno, by U. S. law of 22d May, 1846,	=	0.80
Scudo or piaster = 12 carlini (since 1818), legal,	=	0.992
Scudo or piaster, trial by U. S. mint,	=	0.9437
Scudo = 12 Sicilian tari (Sicily, 1785), legal.	=	0 9833
Parma.—Ducato (till 1815), legal,	=	0.9933
Sardinia.—Scudo = 6 lire Piedmontese (until 1800), legal,	=	1.3689
Scudo = 2½ lire of Sardinia (scutcheon dollar. 1773), legal,	=	0.9091
Tuscany.—Deni = 10 lire (until 1844), legal,	=	1 6341
Francescone = 6⅔ lire = 4 fiorini = 10 paoli (prior to 1839), legal,	=	1.0904
Tuscan livra, by law of 22d May, 1846,	=	0.16
Fiorino or florin (until 1850) = 1⅔ lire, legal,	=	0 2728

JAPAN.

GOLD.—Kobang, new, average from $4.446 to		5.793
SILVER.—Itakane (according to Siebold),	=	2 928
Itzabu,	=	0.365

KRAKOW.

Formerly a free city; since 1846 *occupied by Austria.*

Still in use. Silver zloty (florin), legal,	=	$0.1146

LUBECK. (NORTH GERMANY.)

FORMER GOLD.—Species ducat, legal,	=	2 2710
FORMER SILVER.—Thaler = 2½ mark courant, legal,	=	0.7220

MALTA.

Former coins (prior to 1800):

GOLD.—Doppia or pistole (= 10 scudi) trial by English mint,	=	4 6511
SILVER.—Oncie = 2½ scudi = 30 tari,	=	1.6954

MAURITIUS ISLAND (formerly ISLE DE FRANCE).

SILVER.—(Coined in London) dollar or Spanish piaster, legal,	=	1.0451

MEXICO.

By law of 27th November, 1867, a system of decimal coinage was adopted.

GOLD.—Doubloon, legal,	=	15.7471
Doubloon, trial by U. S. mint, average,	=	15 5298
Doubloon, trial by U. S. mint, new,	=	15.6105
20 pesos,	=	19.680
20 pesos, trial by U. S. mint,	=	19.64
SILVER.—Dollar, or peso (standard),		1.0567
Dollar, new, trial by U. S. mint,		1.0532
Dollar, average, trial by U. S. mint,	=	1.0491
Peso of Maximilian, trial by U. S. mint,	=	1.0421

MOROCCO.

GOLD.—Boutki or Bendoki, legal,	=	1.9952
SILVER.—Rial or real (of 1776, very rare),	=	1.0449

NETHERLANDS or HOLLAND.

GOLD.—Gouden Willem (golden William), legal,	=	4.0257
10 guilders, legal,	=	4.0145
10 guilders, trial by U. S. mint,	=	3 9757
Ducat,	=	2.2834
SILVER.—Rijksdaalder = 2½ guilders (1847), legal,	=	1.0212
Guilder or florin, legal,	=	0.4084
Guilder by U. S. law of 22d May, 1846,	=	0.40
Ryder (for Colonial trade), legal,	=	1.3189

NORWAY.

SILVER.—Species (rigs) daler = 6 marks = 120 shilling, legal,	=	1.0929
The same, by law of U. S., 1846,		1.06
The same trial by U. S. mint,	=	1.0930

OLDENBURGH. (NORTH GERMANY.)

FORMER GOLD.—Pistole, legal,	=	3.9593

PAPAL STATES.

Adopted the French standard from January 1st, 1868; the monetary units of scudi and baiocchi being then changed to lire (francs) and centesimi. The French *subsidiary* silver coins not adopted.

FORMER GOLD.—10 scudi = 10 scudi Romani of 1853, legal,	=	10.470
Zecchino (until 1835 of Rome and Bologna), legal,	=	2 2769
FORMER SILVER.—Scudo Romano = 100 baiocchi (1835), legal,	=	1 0465
Madonna scudo (of Bologna), legal,	=	1.0445

PERSIA.

GOLD.—Toman (also ½ toman), legal,	=	2 2437
SILVER.—Sahibkiran, or sabkran (of Mohammed Shah), legal,	=	0.2243
(Of various value and weight under different rulers).		

PERU.

The French monetary system was adopted January 31, 1863.

GOLD.—20 sols = 100 francs, legal,	=	19.2953
20 sols, trial by U. S. mint,	=	19 218
Old doubloon, trial by U. S. mint,	=	15 5587
SILVER.—1 sol, legal,	=	0.9728
1 sol, trial by U. S. Mint,	=	0.9724
Old peso or dollar, trial by U S. mint,	=	1.0497
Peso or dollar of 1858, trial by U. S. mint,	=	0.9389

POLAND.

(Divided between Austria, Russia, and Prussia.)

FORMER GOLD.—Ducat = 25 zloty, legal,	=	2.9887
FORMER SILVER.—Zloty (pieces of 10, 5, and 2 zloty, or gulden), legal,	=	0 116

PORTUGAL.

GOLD.—Coroa (crown = 10,000 rëis), legal, . = 5 8257
Coroa, trial by U. S. mint, ... = 5.8066
SILVER.—Milreis, legal, ... = 1.0815
Milreis by U. S law of 3d March, 1843, . = 1.12
Milreis (of Azores), by U. S. law of 3d March, 1843, ... = 0.835
Milreis (of Madeira), by U. S. law of 3d March, 1843, ... = 1.00
The bulk of currency is in British sovereigns legalized at the rate of 4500 rëis, . . = 4 8666

PRUSSIA. (NORTH GERMANY.)

GOLD.—New crown (vereinskrone), legal, = 0.64615
Former Friedrich d'or = 5 thalers, legal, = 4.0096
Former ducat, legal, ... = 2.0048
SILVER.—Thaler (before 1857), trial by U. S. mint, ... = 0.7214
Thaler, by U. S. law of 22d May, 1846, . = 0 69
New thaler, trial by U. S. mint, . . = 0.7214
New thaler, legal, ... = 0.7204

ROME.

GOLD.—New piece of 2½ scudi, trial by U. S. mint, ... = 2.6047
SILVER.—New scudo, trial by U. S. mint, . = 1.0455

RUSSIA.

GOLD.—Half imperial, of 5 roubles, legal, . = 3 9869
Half imperial, trial by U. S mint, . . = 3.9764
SILVER.—Rouble = 100 copecks (kopieyk), legal, ... = 0.7779
Rouble, by U. S. law of 22d May, 1846, . = 0.75
(Roubles before the year 1800 were usually of greater value.)

SAXONY. (NORTH GERMANY.)

FORMER GOLD.—Double August d'or, legal = 8.0179
August d'or, legal, ... = 4.0098
FORMER SILVER.—Species thaler = 24 gute groschen = 1⅓ thaler, legal, . = 1.091

SOUTH AMERICA.

ARGENTINE CONFEDERATION.

GOLD.—Onza (1813 to 1832), trial by U. S. mint, ... = 15.5146
Onza (1828 to 1832), trial by U. S. mint, = 14.6579

BOLIVIA.

GOLD.—Onza or doubloon (1827 to 1836), legal, ... = 15.6018
Onza, trial by U. S. mint, . . . = 15.5924
SILVER.—Peso (dollar), trial by U. S. mint, = 0.7826
Half peso, trial by U. S. mint, . . = 0.3874

CHILI.

GOLD.—Condor, legal, ... = 9.1225

VENEZUELA.

SILVER.—Pezo (mone de macuquina), legal, ... = 0.7836

CHILI.

SILVER.—Pezo = 5 francs, legal, . . = 0.9648

SPAIN.

GOLD.—Doubloon of 10 escudos or crowns, legal, ... = 5.1678
The same, by trial at U. S. mint, . . = 4.9639
Doubloon of 4 escudos, legal, . . . = 2.0038
Doubloon of 2 escudos, legal, . . . = 1.0019
Doubloon de Isabel, legal, . . = 4.9861
Former quadruple (4 pistolet onza de oro), legal . . = 16.1154
SILVER.—Duro, or peso, legal, ... = 1.0100
Escudo (10 reals), legal, ... = 0.504978
Peseta, legal, ... = 0.2525
Media, legal, ... = 0.1262
Real, legal, ... = 0.0631
Real de plata (Mexicana), legal, . . = 0.1260
Real de plata, by U. S. law of 2d March, 1799, ... = 0.10
Real de vellon, legal, ... = 0.0614
Real de vellon, by U.S law of 2d March, 1799, ... = 0.05

SWEDEN.

GOLD.—1 ducat (also double and quadruple ducat), legal, ... = 2 2605
Ducat, trial by U. S mint, . . . = 2.2564
SILVER.—1 riksdaler ryks mint = 100 ore, legal, ... 0.2756
1 riksdaler silfver, legal, ... = 1.1023
4 riksdaler ryks mint = 1 ryksdaler sylfver.
(Also coins of $\frac{1}{10}$, ¼, ½, 1, 2, and 4 ryksdaler sylfver.)

SWITZERLAND.

Gold and silver as in France.
1 franc = 100 rappen, legal, . . . = 0.193
1 franc, by U. S. law, ... = 0.186

TRIPOLIS.

SILVER.—Gersh or gurush (pl.) = 100 para, legal, ... = 0 1046
Gersh (under Mahmud II, 1808), legal, . = 0.1865

TUNIS.

GOLD.—New 25 piasters, trial by U. S. mint, = 2.9954
Mahbub (zecchino), from $1.2534 to . = 1.5003
SILVER.—5 piaster, trial by U. S. mint, . = 0.6185
Piaster, trial by U. S. mint, . . . = 0.125

TURKEY.

GOLD.—Piece of 100 piaster (juslik), legal, = 4.393
Piaster, trial by U S. mint, . . . = 4.3693
Piece of 50 piaster in proportion.
SILVER.—Piaster (also in pieces of 2, 5, 10, and 20 piasters) = 100 aspers, legal, . = 0.04325
The same, at Custom-house valuation, . 0 05
20 piasters (gersh), trial by U. S mint, . = 0.8609

UNITED STATES OF AMERICA.

GOLD.—Dollar, legal tender in all amounts, = 1.0000
Pieces of 20 (double eagle), 10 (eagle), 5 (half eagle), 2½, and 3 dollar pieces in proportion.
SILVER.—Dollar, legal tender in all amounts, ... = 1.000
The intrinsic value, in U. S. gold of the silver dollar, assuming gold to be worth 15¾ times silver, is 1.03988
The half dollar, subsidiary and legal tender in payment of sums not exceeding $5.00 in any one payment, has an intrinsic gold value of 0 4840
Quarter dollar, dime, half dime, and 3 cent piece in proportion.

UNITED STATES OF COLOMBIA. (NEW GRANADA.)

GOLD.—Condor = 10 pesos, legal, . . = 9.6476
Condor, trial by U. S. mint, . . . = 9.6751
Old doubloon (Bogota), legal, . . . = 15.6106
Old doubloon (Popayan), legal, . . = 15.3775
SILVER.—Pesos (25 grammes), legal, . . = 0 9726
Pesos, trial by U. S. mint, . . . = 0.9692
(The condor and pesos are the same respectively as the French 50-franc gold and 5-franc silver piece.)

WÜRTEMBERG. (SOUTH GERMANY.)

FORMER GOLD.—Frederic d'or = 11 gulden = 4.5410
FORMER SILVER.—2 gulden piece of the 24½ gulden standard, . . = 3.8252

WEIGHTS AND MEASURES OF THE UNITED STATES.

Standard Units.

Standard of Length.—The *actual standard of length* of the United States, is a brass scale of eighty-two inches in length, prepared for the survey of the coast of the United States, by Troughton, of London, and now in the possession of the United States Treasury Department, and deposited at the office of Weights and Measures. The yard measure is between the twenty-seventh and the sixty-third inches of the scale. The *temperature* at which this scale was designed to be standard, and at which it is so used in conducting the operations of the United States Coast Survey, is 62° Fahrenheit. Late comparisons show that on the United States standard scale at 62° Fahrenheit, the yard is in excess of the British standard by 0.00087 inch. According to a report made as Chairman of the Committee of Weights and Measures, by Professor A. D. Bache, late Superintendent of the United States Coast Survey, in 1860, before the American Association for the Advancement of Science, "the standard temperature of the United States yard has never been authoritatively here fixed."

The unit of length—the yard—is derived from ancient arbitrary standards in England. Its thirty-sixth part—the inch—is said to be contained 39.13929 times in the length of the pendulum that, in a vacuum and at the level of mid-tide, under the latitude of London, vibrates seconds of mean time.

Comparison of the Common with the Metric Standards of Length.—According to Hassler, the *meter* contains 39.38091714 of the inch divisions of the Troughton scale at 32° Fahrenheit; and, consequently, making due allowance for the expansion by heat of the metal scale, 39.36850154 of these inch-divisions, when the bar is at 62° Fahrenheit. The number of imperial inches in the meter, according to Kater, and adopted in the late Act of Parliament, which rendered the use of the metric system permissible in Great Britain, is 39.37079. The number of United States inches in the meter, according to the Act of Congress of 1866, authorizing the use of the metric system of weights and measures in the United States, is 39.37.

Standard of Weight.—The weights of the United States are designed to be identical with those of England. The *standard* of weight is the *troy pound*, copied in 1827, by Captain Kater, from the imperial troy pound of England, for the use of the mint of the United States, and there deposited. This pound is standard when in air in which the mercury stands at 30 inches in a barometer, and at 62 degrees in the Fahrenheit thermometer. The pound troy is assumed to contain 5760 grains; the commercial or avoirdupois pound, contains 7000 of these grains.

Standards of Volume.—The standard of liquid measure is the *gallon;* of dry measure, the *bushel.* The former is almost exactly equivalent to a cylinder 7 inches in internal diameter, and 6 inches in height; the latter to a cylinder of 18.5 inches internal diameter, and 8 inches in height, and when heaped the cone must not be less than 6 inches high, containing for a true cone, 2747.715 cubic inches.

The *gallon*, if filled with distilled water at the temperature of its maximum density (say 39.83° Fahrenheit, as determined by Mr. Hassler), contains, according to the official report, at that temperature, if weighed in air in which the barometer is 30 inches at 62° Fahrenheit, 58,372.2 standard grains (8.3389 pounds avoirdupois). The *bushel* is a measure containing 543,391.89 standard grains (77.6274 pounds avoirdupois) of distilled water at the temperature of maximum density, and barometer at 30 inches at 62° Fahrenheit.

According to Mr. Hassler's comparisons, the weight of a cubic foot of water at its maximum density, the barometer being 30 inches at 62° Fahrenheit, is 998.068 ounces avoirdupois; the weight of a cubic inch of such water being 252.6937 grains. The United States gallon is thus the old wine gallon of 231 inches, nearly; and the United States bushel, the Winchester bushel of 2150.42 cubic inches, nearly.

The *British* standard measure of volume, by Act of 1824, is the imperial gallon, containing, when weighed in air, both air and water being at the temperature of 62° Fahrenheit, and the barometer at 30 inches, 10 pounds avoirdupois The cubic inch of distilled water (temperature 62°, barometer 30 inches), is declared to contain 252.458 grains; hence the imperial standard gallon contains 277.274 cubic inches. The imperial bushel, of 8 imperial gallons, contains 2218.192 cubic inches. Its dimensions are 19.5 inches outside diameter, 8.5 inside diameter, 18.25 depth, and 6 inches height of cone for heaped measure; the contents of the heaped bushel being 2815.488 cubic inches.

The United States standard gallon is to the imperial standard gallon, nearly, as to 5 to 6; the United States standard bushel is to the imperial standard bushel, nearly, as 32 to 33.

Metric System.

Metric System of Weights and Measures Permissible.—By an Act of Congress approved in July, 1866 (ante, Part III, p. 31), the use of the weights and measures of the metric system is made permissible; and contracts are declared not to be invalid because the weights and measures expressed or referred to therein are weights and measures of that system.

The following tables of equivalents are also therein recognized in the construction of contracts and in all legal proceedings.

Measures of Length.

0.001 meter	= 1 millimeter	=	0.0394 inches.
0.01 meter	= 1 centimeter	=	0.3937 inches.
0.1 meter	= 1 decimeter	=	3.937 inches.
1 meter	= 1 meter	=	39.37 inches.
10 meters	= 1 dekameter	=	393.7 inches.
100 meters	= 1 hectometer	=	328 1/2 feet.
1,000 meters	= 1 kilometer	=	3280 1/2 feet. 0.62136 miles.
10,000 meters	= 1 myriameter	=	32808 4/2 feet. 6.2137 miles.

Measures of Surface.

1 square meter	= 1 centare	= 1550 square inches
100 square meters	= 1 are	= 119.6 square yards.
10,000 square metres	= 1 hectare	= 2.471 acres.

Measures of Volume.

Cubic Measure.

1 cubic centimeter	= 1 milliliter	=	0.001 liter.
10 cubic centimeters	= 1 centiliter	=	0.01 liter.
0.1 cubic decimeter	= 1 deciliter	=	0.1 liter.
1 cubic decimeter	= 1 liter	=	1 liter.
10 cubic decimeters	= 1 dekaliter	=	10 liters.
0.1 cubic meter	= 1 hectoliter	=	100 liters.
1 cubic meter	= 1 kiloliter, or stere	=	1000 liters.

Dry Measure.

1 milliliter	= 0.061 cubic inch.
1 centiliter	= 0.6102 cubic inch.
1 deciliter	= 6.1022 cubic inches.
1 liter	= 0.908 quart.
1 dekaliter	= 9.08 quarts.
1 hectoliter	= 2 bushels and 3.35 pecks.
1 kiloliter, or stere, . .	= 1.308 cubic yards.

Liquid Measure.

1 milliliter	= 0.27 fluid drachm.
1 centiliter	= 0.338 fluid oz.
1 deciliter	= 0.845 gill.
1 liter	= 1.0567 quarts.
1 dekaliter	= 2.6417 gallons.
1 hectoliter	= 26.417 gallons.
1 kiloliter, or stere, . . .	= 264.17 gallons.

Weights.

1 cubic millimeter*	= 1 milligramme	= 0.001 gramme
10 cubic millimeters	= 1 centigramme	= 0.01 gramme
100 cubic millimeters	= 1 decigramme	= 0.1 gramme
1 cubic centimeter	= 1 gramme	= 1 gramme
10 cubic centimeters	= 1 dekagramme	= 10 grammes
1 deciliter	= 1 hectogramme	= 100 grammes
1 liter . .	= 1 kilogramme or kilo.	= 1,000 grammes
10 liters . .	= 1 myriagramme	= 10,000 grammes
1 hectoliter	= 1 quintal	= 100,000 grammes
1 cubic meter	= 1 millier or tonneau.	= 1,000.000 grammes

* Of water at maximum density.

1 milligramme	=	0.0154 grain avdp.
1 centigramme	=	0.1543 grain avdp.
1 decigramme	=	1.5432 grains avdp.
1 gramme	=	15,432 grains avdp.
1 dekagramme	=	0.3527 ounce avdp.
1 hectogramme	=	3.5274 ounces avdp.
1 kilogramme or kilo	=	2.2046 lbs. avdp.
1 myriagramme	=	22.046 lbs avdp.
1 quintal	=	220.46 lbs. avdp.
1 millier or tonneau	=	2204.6 lbs. avdp.

Metric Standards to be furnished each State.—By a joint Congressional resolution of the same date, the Secretary of the Treasury was "authorized and directed" to furnish to each State, "one set of the standard weights and measures of the metric system."

Metric Postal Balances to be furnished certain Post-offices.—By another act of the same date, the Postmaster-General was "authorized and directed to furnish to the post-offices exchanging mails with foreign countries, and to such other officers as he shall think expedient, postal balances denominated in grammes of the metric system; and until otherwise provided by law, one half ounce avoirdupois shall be deemed and taken for postal purposes as the equivalent of fifteen grammes of the metric weights, and so adopted in progression; and the rates of postage shall be applied accordingly."

It will be seen on reference to the tables above given, that one-half ounce avoirdupois is actually equal to about 14.176 grammes instead of fifteen grammes.

Length of the Meter.—The meter was designed to be the ten-millionth part ($\frac{1}{10000000}$) of the earth's meridian passing through Dunkirk and Formentera.* Later investigations, however, based on additional measures of meridional arcs in other parts of the world, have shown that the meter sensibly exceeds such ten-millionth part of the quadrant—the excess being equal (as is stated by Sir John Herschel) to about one part in 6400.

Weights in Common Use.

Avoirdupois Weight.

16 drams	=	1 ounce, *oz.*
16 ounces	=	1 pound, *lb.*
28 lbs.	=	1 quarter, *qr.*
4 qrs.	=	1 hundredweight, *cwt.*
20 cwt.	=	1 ton.
100 lbs.	=	1 cental.
175 troy lbs.	=	144 pounds avoirdupois.
1 lb. troy	=	5760 grains.
1 lb. avdp.	=	7000 grains.

This weight is applied to all coarse articles, such as hay, meat, fish, potash, groceries, hemp, flax, butter, cheese, &c., and all metals, except gold and silver. *Gross* weight is the weight of goods with the boxes, casks, or bags which contain them. *Net* weight is the weight of the goods only. Formerly the usual custom was to allow 112 pounds for a hundredweight, and 28 pounds for a quarter; but this practice has very nearly passed away. In buying and selling all articles of commerce estimated by weight, the laws of most of the States, as well as general usage, call 100 pounds a hundred weight, and 25 pounds a quarter. The custom-house, however, continues the old usage.

Troy Weight.

24 grains, *gr.*	=	1 pennyweight, *dwt.*
20 dwt.	=	1 ounce, *oz.*
12 oz.	=	1 pound, *lb.*

Gold, silver, and jewels are weighed by this weight.

Apothecaries' Weight.

20 grains	=	1 scruple, ℈
3 ℈	=	1 dram, ʒ
8 ʒ	=	1 ounce, ℥
12 ʒ	=	1 pound, lb

This weight is used by apothecaries and physicians in *compounding* medicines; but drugs and medicines are bought and sold by *avoirdupois* weight. The *pound* and *ounce* in this weight are the same as the *troy* pound and ounce.

Measures in Common Use.

Long Measure.

3 barleycorns	=	1 inch, *in.*
12 lines	=	1 inch.
12 inches	=	1 foot, *ft.*
3 feet	=	1 yard, *yd.*
5½ yards	=	1 rod, perch, or pole.
40 rods or perches	=	1 furlong, *fur.*
8 furlongs	=	1 mile, *m.*
6 feet	=	1 fathom.
3 miles	=	1 league, *lea.*
60 naut. or geog. miles	=	1 degree, *deg.* or °.
69⅓ statute miles	=	1 equatorial deg. nearly.
3 inches	=	1 palm.
4 inches	=	1 hand (horse measure).
9 inches	=	1 span.
18 inches	=	1 cubit (Scripture).

Long Measure is used in measuring distances, where length only is considered.

Square Measure.

144 sq. inches	=	1 square foot.
9 sq. feet	=	1 square yard.
30¼ sq. yards or 272¼ sq. feet	=	1 square rod, perch, or pole.
40 sq. rods	=	1 rood.
4 roods or 160 sq. rods	=	1 acre.
640 acres	=	1 square mile.

Square Measure is used in measuring surfaces, as land, flooring, plastering, &c.

Cubic Measure.

1728 cubic inches	=	1 cubic foot.
27 cubic feet	=	1 cubic yard.
40 feet of round or 50 feet of hewn timber	=	1 ton, or load.
42 cubic feet	=	1 ton of shipping.
16 cubic feet	=	1 foot of wood, or a cord foot.
8 cord feet or 128 cubic feet	=	1 cord.

Cubic Measure is used in measuring solid bodies, having *length*, *breadth*, and *thickness*; as timber, stone, boxes of goods, the capacity of rooms, ships, &c.

Cloth Measure.

2¼ inches	=	1 nail, *na.*
4 nails	=	1 quarter, *qr.*
4 quarters	=	1 yard, *yd.*
3 quarters	=	1 ell Flemish.
5 quarters	=	1 ell English.
6 quarters	=	1 ell French.
37.2 inches	=	1 ell Scotch.

This measure is used in buying and selling cloth ribbons, &c.

Wine Measure.

4 gills	=	1 pint, *pt.*
2 pints	=	1 quart, *qt.*
4 quarts	=	1 gallon, *gal.*
42 gallons	=	1 tierce.
1½ tierce, or 63 gal.	=	1 hogshead, *hhd.*
1⅓ hogshead, or 84 gal.	=	1 puncheon.
1⅓ puncheon, or 126 gal.	=	1 pipe.
2 pipes	=	1 tun.
231 cubic inches	=	1 gallon.
10 gallons	=	1 anker.
18 gallons	=	1 runlet.
31½ gallons	=	1 barrel.

Wine, spirits, cider, vinegar, oil, honey, &c., are measured and sold by this measure. In London the gill is usually called a *quartern;* but in the North of England it is a *noggin*, and a half pint is termed a gill.

Ale and Beer Measure.

2 pints		=	1 quart.
4 quarts		=	1 gallon.
9 gallons		=	1 firkin.
2 firkins	= 18 gal.	=	1 kilderkin.
2 kilderkins	= 36 gal.	=	1 barrel.
1½ barrel	= 54 gal.	=	1 hogshead.
1⅓ hogshead,	= 72 gal.	=	1 puncheon.
1½ puncheon	= 108 gal.	=	1 butt.

The Ale gallon contains 282 cubic inches. In some of the New England States, the barrel for cider and beer is legally fixed at 32 gallons. In other States it is of different capacity.

* Sir John Herschel has called attention to the remarkable fact, not generally known, that the earth's polar semi-axis contains almost precisely 1001 millions of English quarter inches: and recommends the augmentation of the existing English measures of length by their one thousandth aliquot part; the augmented measures to be designated "geometrical measures."

Thus augmented, a cubic double foot (or a cube, the sides of which are each twenty-four "geometrical" inches), will contain almost exactly 1000 half pounds avoirdupois (more exactly 1000.131), of distilled water at its temperature of maximum density; and a square the side of which measures 10,000 of the new (or geometrical) quarter-inches, will contain almost precisely one acre (more exactly 0.9984 acre). These close approximations to integral ratios, show that the familiar units of measure and weight may be very nearly preserved in a decimal system based upon a natural unit.

Apothecaries' Measure.

60 minims (or drops), ℿ . . .	=	1 fluid drachm, f ʒ
8 fluid drachms	=	1 fluid ounce, f ℥
16 fluid ounces	=	1 pint (*octarius*), O.
8 pints	=	1 gallon (*congius*).

Dry Measure.

2 pints	=	1 quart, *qt.*
4 quarts	=	1 gallon, *gal.*
2 gallons	=	1 peck, *pk.*
4 pecks	=	1 bushel, *bu.*
36 bushels	=	1 chaldron, *ch.*
4 bushels (in England) . . .	=	1 coom.
2 cooms " " . . .	=	1 quarter.
5 quarters " " . . .	=	1 wey.
2 weys " " . . .	=	1 last.

A gallon, dry measure, contains 268 4-5 cubic inches. This measure applies to all goods that are not liquid and are sold by measure, as corn, fruit, salt, coal, &c.

Shipping Admeasurement.

REGISTER TON.—For *Register Tonnage*, or for measurement of the entire internal capacity of a vessel:

100 cubic feet = 1 register ton.

This number is arbitrarily assumed to facilitate computation.

SHIPPING TON.—For the measurement of cargo:

40 cubic feet . . .	=	1 U. S. shipping ton.
	=	31.16 imperial bushels.
	=	32.143 U. S. bushels.
42 cubic feet . . .	=	1 British shipping ton.
	=	32.719 imperial bushels.
	=	33.75 U. S. bushels.
350 cubic feet . . .	=	1 keel.

1 U. S. (or Winchester) bushel = 2150.42 cubic inches.

1 imperial bushel . . .	=	2218.192 cubic inches.
	=	1.0315157 U. S. bushel.
1 English quarter . . .	=	8 imperial bushels.
	=	8¼ U. S. bu. (nearly).
	=	17745.54 cubic inches.
	=	10.2694 cubic feet.

A shipping ton (U. S.) of 40 cubic feet equals *three and nine-tenths* (3.895) English quarters of 8 imperial (or 8¼ U. S.) bushels each. A shipping ton (British) of 42 cubic feet, equals *four and one-tenth* (4.09) English quarters. A shipping ton of 41 (or more exactly 40.9776) cubic feet, would equal exactly *four* English quarters; *i. e.*, 32 imperial bushels, or 33 United States bushels.

WHEAT A STANDARD OF VOLUME AND WEIGHT.—Wheat is a standard alike for the volume and weight of cargoes. When in bulk on board ship, this commodity occupies about *fifteen* per cent. less space than when filled into measures of capacity in the customary way. So compressed, a ton of 2240 pounds occupies about 40 cubic feet.

MEASUREMENT CARGO.—The capacity of a vessel for cargo, on voyages of average length, is usually estimated at from 20 to 25 per cent. *less* than her Register Tonnage, or entire internal capacity. This net space, in cubic feet, divided by 40, gives, in shipping tons of 40 cubic feet each, her "Measurement Cargo," so called, or her net carrying capacity, in shipping tons. Her measurement cargo is, therefore, from 1⅞ to 2 times the number of register tons, of 100 cubic feet each, in her Register Tonnage.

DEAD WEIGHT CARGO.—The "Dead Weight Cargo" of a vessel, or the net weight in tons, of the cargo which the vessel can safely carry on voyages of average length, is approximately ascertained by dividing the entire internal capacity of the vessel in cubic feet by 63, and deducting from the gross result one-fourteenth (or about 7 per cent.) for the weights of water, provisions, crew, and their luggage. The number of tons weight in this net result is, therefore, about 1½ times the Register Tonnage, or number of tons of volume in the entire internal capacity of the vessel.

LOAD DISPLACEMENT.—The "Load Displacement" of a vessel, or the entire weight of the vessel, cargo, &c. when fully equipped and ready for sea, may be ascertained by dividing the number of cubic feet of sea-water displaced by the vessel by 35, the number of cubic feet, occupied by a ton (2240 pounds) of sea-water.

RELATIVE BUOYANCY OF IRON AND WOODEN HULLS. In case of vessels of *wooden* hulls, whether sailing or steam, about 60 per cent. of the "load displacement" is for cargo, and 33 per cent. for the hull, the remaining 7 per cent. being for the weights of water, provisions, crew, &c. In case of *iron* hulls, if of sailing vessels, the weight allowed for cargo is about 68 per cent. of the displacement, if of steam, 65 per cent. The weight of cargo which can be carried is therefore relatively greater with *iron* hulls than with *wooden;* 13 per cent. greater if of sailing vessels, 9 per cent. if of steam.

NEW MODE OF ADMEASUREMENT OF VESSELS.—The new "mode" for the admeasurement of vessels in use in the United States, since the Act of Congress of May, 1864, is very accurate; prior to that date, the system was rude, and, in its results, inaccurate. The new system differs somewhat from the British system (adopted by Act of Parliament in 1854), chiefly as applied to steamers. In the British measurement of steamers, deductions are made for the space occupied by engines, boilers, and coal; no such deductions being made for United States steamers under the United States law. Under the new United States method, the Register Tonnage of double-decked and three-decked vessels is somewhat augmented, of clipper and half clipper vessels diminished, of single-decked sailing vessels, canal boats, and freight barges on the Western rivers diminished, and of river and lake steamers largely increased.

Measuring Distances.

7 92-100 inches	=	1 link
25 links	=	1 pole.
100 links	=	1 chain.
10 chains	=	1 furlong.
8 furlongs	=	1 mile.

Used by engineers, surveyors, &c.

Time.

60 seconds	=	1 minute.
60 minutes	=	1 hour.
24 hours	=	1 day.
7 days	=	1 week.
2 weeks	=	1 fortnight.
4 weeks	=	1 month.
13 months, 1 day, 6 hours, or 365 days, 6 hours	=	1 Julian year.
12 calendar months	=	1 year.

Used for computing time.

Circular Motion.

60 seconds, or 60″, .	=	1 prime minute.
60 minutes, or 60′, .	=	1 degree, °.
30 degrees	=	1 sign, *s.*
12 signs, or 360 degrees	=	the whole great circle of the zodiac.

Used in measuring latitude and longitude, &c.

Numbers,

12 units	=	1 dozen.
12 dozen	=	1 gross.
12 gross	=	1 great gross.
20 units	=	1 score.

Paper.

24 sheets	=	1 quire.
10½ quires	=	1 token.
20 quires	=	1 ream.

TABLES

OF THE

CHIEF COMMERCIAL WEIGHTS AND MEASURES

OF DIFFERENT COUNTRIES,

REDUCED TO THE LEGAL STANDARDS OF THE UNITED STATES, BOTH COMMON AND METRIC

ABYSSINIA.

Rottel (rotolo, or liter) of 12 wakihs, each of 10 derimes = 4800 (troy) grains = 311.03 grammes.
Mocha of 12 derimes = 480 grains = 31 10 grammes.
Pik (Turkish) = 27 inches = 0.686 meter.
Ardeb (in Gondar) of 10 madegas = 0.125 bushel = 4.40 liters.
Ardeb (in Massuah) of 24 madegas = about 0.300 bushel = 10.57 liters.
Kuba, . . { = 62 inches / = 0 276 gallon } . . 1.016 liter.

ARGENTINE CONFEDERATION.

Quintal of 100 libra = 101.27 lbs. avoirdupois = 45.9367 kilogrammes.
Arroba of 25 libra = 25.32 lbs. avoirdupois = 11.4842 kilogrammes.
Libra = 1.0127 lb avoirdupois = 459.367 grammes.
Marco (for gold and silver) = 3544.4 grains = 229.684 grammes.
Vara of 3 pies = 0.9478 yard = 0.8667 meter.
Pie = 0 9478 foot = 0.2889 meter.
Lastre (last) of 2 tonneladas (tons) or 15 fanegas = 58.404 bushels = 205 80 liters
Fanega = 3 8936 bushels = 137 20 liters.
Frasco = 0.6274 gallon = 2.375 liters.
Baril of 32 frascos = 20.0787 gallons = 76 liters.

AUSTRIA.

Pfund = 8642 209 grains = 560.012 grammes.
Zoll-pfund (customs-pound) = 7716.174 grains = 500 grammes.
Münzpfund(coin-pound)=7716 174grains=500grammes.
Centner = 123.4615 lbs. avdp. = 56 0012 kilogrammes.
Saum = 275 lbs. avoirdupois = 154.003 kilogrammes.
Metze = 1.7454 bushel = 61 5045 liters.
Eimer of 40 maass = 14.95 gallons = 56.605 liter.
Maass = 0.373 gallon = 1 415 liter.
Fuss of 12 zoll = 1 03713 foot = 0 31611 meter.
Elle (imperial) = 0 85217 yard = 0 77921 meter.

AZORES or WESTERN ISLANDS. (See PORTUGAL.)

Alqueire of 2 meios. = 0 334 bushel . = 11.95 liters
Fanga of 4 alqueires = 1 336 bushel . = 47.80 liters

BADEN.

Pfund, . .	= 1.1023 lb. avdp. / = 1.3396 lb. troy	= 500 grammes.	
Fuss, . . .	= 0.98428 foot	=	0.3 meter.
Elle, . . .	= 0 65618 yard	=	6 decimeters.
Zuber, . .	= 42.5732 bushels	=	1500 liters.
Malter, . .	= 4.25752 bushels	=	150 liters.
Fuder, . .	= 39.6262 gallons	=	1500 liters.
Suetze, . .	= 3.9626 gallons	=	15 liters.

BAVARIA.

Centner, .	= 123.456 lb. avdp.	= 56 kilogrammes.
Pfund, . .	= 1.23456 lb. avdp.	= 560 grammes.
Zollpfund and Muenzpfund,	= 1.1023 lb. avdp.	= 500 grammes.
Mark, . .	= 0.6268 lb. troy	= 233.950 grammes.
Fuss, . . .	= 0.95757 foot	= 0.291859 meter.
Elle, . . .	= 0.9110 yard	= 0.833015 meter.
Schäffel, . .	= 6.3103 bushels	= 222.357 liters.
Maass, . .	= 0.2824 gallon	= 1.06903 liter.
Schenk-eimer, .	= 16.944 gallons	= 64.1416 liters.

BELGIUM.

French system.

BRAZIL. (Like PORTUGAL.)

Metric system obligatory from 1st January, 1873
Tonelada (ton for shipping) = 2240 lbs. avdp. = 1016 kilogrammes.
Medida = 0.73306 gallon = 2.7748 liters.
Arratel = 1.0192 lb. avoirdupois = 459 grammes.

BREMEN.

Pfund, . .	= 1.099 lb. avdp.	=	498.5 grammes.
Fuss, .	= 0 9493 foot	=	0.28935 meter.
Elle, . .	= 0.6329 yard	=	0.5787 meter.
Scheffel, . .	= 2.103 bushels	=	74.10387 liters.
Stübchen, .	= 0.85103 gallon	=	33.21318 liters.

BRUNSWICK.

Pfund, .	= 1.02958 lb. avdp.	=	467.11 grammes.
Fuss, .	= 0.93625 foot	=	0.28536 meter.
Elle, . .	= 0.6242 yard	=	0 570725 meters.
Wispel, .	= 35.3544 bushels	=	1245.7904 liters.
Stübchen,	= 0.85103 gallon	=	32.21318 liters.

CANADA. (Like ENGLAND.)

Ell, . . = 1.25 yard . . = 1.14296 meter.
Minot, . = 1.10749 bushel . = 39.025 liters.

CHILI.

Libra . = 1 01412 lb. avdp. . = 460 grammes.
Fanega, . = 2 838 bushels . . = 100 liters.
Quartillo, = 0 2506 gallon . . = 1.1 liter.
Vara, . = 2 7493 feet . . . = 0.836 meter.

CHINA.

Pecul, . = { 133.333 lbs. avdp., / 162.0363 lbs. troy, } = 60.4787 kilogrammes
Catty, . = 1.3333 lb. avdp. . = 604.7896 grammes.
Chili (custom-house) } = 14.1 inches, . = 0.35813 meter.
Sei, . = 3.4716 bushels, . = 122.43 liters.

COCHIN-CHINA. (Like CHINA.)

Tael, . = 590.75 grains troy, . = 38.28 grammes
Covid, . = 0.4166 yard, . . . = 0.381 meter.

CEYLON or SELAN. (English measure.)

Candy, . = 545 lbs. avdp., . = 247.2 kilogrammes
Amomam, = 5.7757 bushels, . = 203.52 liters.

CURACAO. (Like NETHERLANDS.)

Vara (yard), . = 33.375 inches, . = 0.8477 meter

CYPRUS.

Pik, . . = 0.7347 yard, . = 0.6718 meter.
Medinno, = 2.1312 bushels, . = 75.097 liters.
Cass, . = 1.25 gallon, . . = 4.73 liters.
Kantar, . = 524.20 lbs. avdp., = 237.77 kilogr.
Oka, . = { 19570 grains, / 2.7957 lbs. avdp. } = 1.2681 kilogr.
Rotolo, . = 1⅛ oka.

DENMARK.

Pund, . = 1.1025 lb. avdp., . = 500 grammes.
Mark, . = 0.630404 lb. troy, = 235.2941 grammes.
Fod, . . = 1.01 foot, . . = 0.31385 meter.
Alen, . . = 0.68648 yard, . = 0.62771 meter.
Tönde (ton), = 3.94783 bushels, . = 139.1213 liters.
Pott, . . = 0.2552 gallon, . = 0.96612 liter.

ECUADOR. (Like SPAIN.)

EGYPT.

Derhem (drachm), = 47.6512 grains troy = 3.0884 grammes.
Oka, = 2.7235 lbs. avdp., = 1.23536 kilogramme.
Rotolo, = 0.9804173 lb. avdp., = 444.73 grammes.
Government rotolo, = 1.2256 lb. avdp., = 551.91 grammes.
Pik, (Istambuli), = 0.2654 inch, = 0.677 meter.
Ardeb (Alexandria), = 7.6907 bushels, = 271.0 liters.

ENGLAND.

Pound avdp., = 1.215278 lb. troy, = 453.5922 grammes.
Pound troy, = 0.822857 lb. avdp., = 373.2416 grammes.
Imperial quarter, = 8.25212 U. S. bush., = 290.7813 liters.
Imperial bushel, = 1.03152 Winch. bush., = 36.34766 liters.
Imperial gallon, = 1.20032 gallon, = 4.543458 liters.
Ale and beer gallon, = 1.2204 gallon, = 4.6209 liters.
Yard, = 3 feet, = 0.9143835 meters.

FRANCE.

Mètre, =
39.37040 inches, or . .
9.84260 hands, or . .
3.280867 feet, or . . .
1.093622 yard, or . .
0.0994202 half-chain, . .
= 1 meter, or 10 decimeters, or 100 centimeters, or 1000 millimeters.

Kilomètre, =
1093 622 yards, or . .
99.4202 half-chains, or .
49 7101 chains, or . .
0.621376 mile, . .
= 1/10 myriameter, or 1 kilometer, or 10 hectometers, or 100 dekameters, or 1000 meters.

Litre, =
0.26417 gallon, ...
1 02567 quart, liquid measure, .
= 1 cubic decimeter.

Hectolitre, =
2.8378 bushels, . . .
90.8 quarts, dry measure, .
= 100 liters.

Each of the French measures of volume has its half and its double measure.

Gramme, = 15.4323488 grains, = 10 decigrammes, or 100 centigrammes, or 1000 milligrammes.

Kilogramme, =
15.4323488 grains, or . .
2.204621 lbs. avdp. (of 7000 grains), or
2.679227 lbs troy (of 5760 grains), or
0.0787365 avdp. quarter (of 28 lbs.), or
0.0196841 hundred wt. (of 112 lbs.), or
0.0110231 centals (of 100 lbs.), . .
= 10 hecto-grammes. 100 dekagrammes 1000 grammes.

Metric quintal, =
7.873647 avdp. qrs. (of 28 lbs), or
1.968412 cwt. (of 112 lbs.), or . .
2.204621 centals (of 100 lbs), .
= 10 myriagrammes 100 kilogrammes.

Millier, or metric tonne, =
19 684118 hundred wt. (of 112 lbs.), or
0.9842059 long ton (of 2240 lbs.), or
1 10231062 short ton (of 2000 lbs.)
22.046212 centals (of 100 lbs),
= 10 quintals, or 1000 kilogr.

GERMANY.

Zollverein (Customs' Union), an important Commercial Union originating in 1828; embracing in 1833 all the German States, except Austria, Leichtenstein, Holstein, the two Duchies of Mecklenburg, and the three free cities of Hamburg, Lübeck, and Bremen; dissolved with the close of the year 1865, and held together only by temporary agreements until Nov. 1, 1867, when a new Commercial Treaty was concluded between the North German Confederation and the South German States.

The unit of weight is the zollpfund (customs' pound) of 500 grammes.

Zollpfund, of 30 zoll-loth, = 7716.1744 U. S. grains, = ½ kilogramme.

Zollcentner, of 100 zollpfund, = 110.23106 lbs. avoirdupois, = 50 kilogrammes.

Zollstein, of 20 zollpfund, = 22 04621 lbs. avoirdupois, = 10 kilogrammes.

Münzpfund, of 10000 ass, = 7716.1744 U. S. grains, = 500 grammes.

NORTH GERMAN CONFEDERATION.

(Established since the war with Austria, in 1866.)

(*New System.*)

By a decree of the 17th of August, 1868, the metrical (French) system of weights and measures has been adopted, commencing with the 1st of January, 1870, and will be compulsory from the 1st of January, 1872.

The *base* of the new system is the *meter* or *stab;* the same as the French mètre.

The *unit of length* is also the meter or stab.
0.01 meter, . . = 1 zentimeter or neu-zoll.
0 001 meter, . . = 1 millimeter or strich.

The *unit of surface* is the quadrat-meter (square meter), or quadrat stab.
0.01 of a quadrat-meter, . . . = 1 ar.
0 001 of a quadrat-meter, . . . = 1 hektar.

The *unit of volume* is the 0.001 of a kubik-meter or kubik-stab, and is called a liter or kanne.
½ liter, = 1 schoppen.
100 liter, = 0.1 kubik-meter, = 1 hectoliter or fass.
50 liter, = 1 scheffel.

The *unit of weight* is the kilogramme (equal to 2 pfund).
10 grammes, = 1 dekagramme or neu-loth.
0.1 gramme, = 1 dezigramme.
0 01 gramme, = 1 zentigramme.
0.001 gramme, = 1 milligramme.
½ kilogramme, = 1 pfund, = 50 neu-loth, = 1.1023106 lb. avdp.
50 kilogramme, or 100 pfund, = 1 zentner.
1000 kilogramme, or 2000 pfund, = 1 tonne.

The *unit of money-weight* continues to be the münzpfund (of 500 grammes) divided into 10,000 ass.

The *unit of weight for purposes of assay*, or for trying gold and silver, is the 0.001 part of the münzpfund (= ½ gramme or 500 milligrammes), which unit is again divided into 1000 parts.

GREECE.

French system since 1836.

	Former.		Metric.
Mina (kilogr.), =	2.2)462 lbs. avdp., =		1.00 kilogr.
Royal mina, =	3 3)693 lbs. avdp., =		1.5 kilogr.
Talanton, . =	330.697 lbs. avdp., =		150 0 kilogr.
Piki, . . =	1.09363 yard, . =		1.0 meter.
Litra, . . =	1.0567 quart, . =		1.0 liter.
Kailon, . =	2.83782 bushels, =		1.0 hectoliter

GUIANA.

BRITISH GUIANA. See LONDON.

FRENCH GUIANA.

Livre, . = 1.079176 lb. avdp., = 1.31119 lb. troy, = 489.5058 grammes.
Pied de roi, = 1.065765 foot, . = 0.3248394 meter.
Aune, . = 1.29972 yard, . = 1.188446 meter.
Muid, . = 70 85525 gallons, . = 268 2195 liters.
Boisseass, = 0.36915 bushel, . = 13.0083 liters.

DUTCH GUIANA. See NETHERLANDS.

HAMBURG.

Pfund, . = 1.0683 lb. avdp., = 1 2.984 lb. troy, = 481.60945 grammes.
Mark, . = 0.626554 lb. troy, = 233 85489 grammes.
Fuss, . = 0.94021 foot, . = 0.28657 meter.
Elle, . = 0.62681 yard, . = 0.57314 meter.
Brabantine elle, = 0.75615 yard = 0 69141 meter.
Fass, . . = 1.5597 bushel, = 54 9615 liters.
Ohm (=4 ankers), = 38.2782 gallons, = 144.8906 liters.

HANOVER. (Like PRUSSIA.)

HAVANA. (ISLAND OF CUBA.)

Castilian weight (See SPAIN.)

Varra (Cubana), . = 33.375 inches, = 0.8477 meter
Fanega, . . . = 3.12367 bush., = 110.66 liters.
Arroba (former Castilian cantara,) = 4.10 gallons, = 15.44 liters.

HUNGARY. (Like AUSTRIA.)

Oka,	= 3.0817 lbs. avdp.,	= 1.400 kilogr.
Arsin,	= 0 63919 yard,	= 0.43440 meter
Stab,	= 5 .8.65 feet,	= 1.5805 meter.
Metzen,	= 1.77354 bushel,	= 62.4984 liters.
Urna or eimer,	= 14 305339 gallons,	= 54 1527 liters.
Fass,	= 52.545 gallons,	= 198 89348 liters.

INDIA (EAST). (English Measures)

BENGAL.

Tola,	= 180 grains troy,	= 11 66375 grammes.
Man or maund,	= 82 2855 lbs. avdp.,	= 37 324 kilogr.
Factory maund,	= 74 667 lbs. avdp,	= 33.869 kilogr.
Guz,	= 1.00 yard,	= 0.91438 meter.
Kahoon (grain),	= 2986 666 lbs. avdp., 42.44 bushels,	= 1354 72 kilogr.

BOMBAY.

Candy,	= 560 00 lbs. avdp,	= 254 00 kilogr.
Covid (haut),	= 1.50 foot,	= 0.4572 meter.
Candy (grain),	= 358.4 lbs. avdp.,	= 162.567 kilogr.
Rice candy (near 25 bush.)	= 215.9375 lbs avdp.,	= 97.947 kilogr.
Maund,	= 28 00 lbs. avdp.,	= 12.70 kilogr.

MADRAS.

Candy,	= 500 lbs. avdp,	= 226.8 kilogrammes.
Maund,	= 25 00 lbs avdp.,	= 11.3498 kilogr.
Garce,	= 139 512 bushels,	= 4 916 kiloliters.
Parah,	= 1.7439 bushel,	= 61.45 liters
Covid (cubit),	= 0.50 yard,	= 0.45719 meter.

IONIAN ISLANDS. (Like ENGLAND.)

Libra sotille Ionia,	= 1 lb. troy,	= 373 2166 grammes.
Libra grossa,	= 1 lb, avdp.,	= 453.5922 grammes.
Jarda Ionia,	= 1 yard,	= 0.91438 meter.
Gallone,	= 0.12894 bushel, 1.20032 gallon,	= 4.543458 liters.
Chilo,	= 1.03152 bushel,	= 36.34766 liters.
Barilla (16 imperial gallons),	= 19.21307 gallons,	= 72.72537 liters.

ITALY.

(Metrical and decimal system of France.)—Formerly:

Libbra,	= 0.81463 lb. avdp.,	= 369,508 grammes.
Piede (Liprando),	= 1.68561 foot,	= 0.513757 meter
Sacco,	= 3.27179 bushels,	= 115.0278 liters,
Brenta,	= 12 99317 gallons,	= 49.285 liters.

JAMAICA. (Like ENGLAND)

JAPAN.

Monme,	= 27.0067 grains troy,	= 1 75 gramme.
Rjoo,	= 116 1288 grains troy,	= 7.525 grammes.
Sals,	= 11 9291 inches,	= 0.303 meter.
Sjoo, or masa,	= 0.459128 gallon,	= 1 738 liter.

LÜBECK.

Pfund,	= 1.07249 lb. avdp,	= 486.474 grammes.
Mark,	= 1.2 22 lb. troy,	= 467.3642 grammes.
Fuss,	= 0.94565 foot,	= 0 2876 meter.
Elle,	= 0.6291 yard,	= 0 5752 meter.
Scheffel (rye, barley),	= 0.98349 bushel,	= 34.694 liters.
Scheffel (oats, fruit),	= 1.12'28 bushel,	= 39.514 liters.
Ohm,	= 38.4394 gallons,	= 145 501 liters.
Quartico,	= 0.24023 gallon,	= 0.90938 liter.

MADEIRA. (See PORTUGAL)

Arratel (libra),	= 1.01085 lbs. avdp, 1.2285 lb. troy,	= 485.547 grams.
Alqueire,	= 0.399 bushel,	= 14 095 liters.
Almude,	= 4.68057 gallons.	= 17.718 liters.

MALTA.

Foot,	= 11.1666 inches,	= 0.28363 meter.
Canna,	= 2.28 5 yards,	= 2.098) meters.
Salma,	= 8.1973 bushels,	= 288.51 liters.
Barile,	= 11.2468 gallons,	= 42 57 liters.
Libbra,	= 1.7 lb. avdp., 0.85076 troy	= 317.5 grammes.

MARTINIQUE.

(French metric system.)

Livre,	= 1.079176 lb. avdp., 1.311499 lb. troy,	= 489.5058 gramm.
Aune,	= 1.30148 yard,	= 1.191 meters.
Barique,	= 50 gallons,	= 186.26 liters.

MAURITIUS. (ISLE DE FRANCE.)

French metric system.—Still used:

Quintal,	= 108 lbs. avdp.,	= 48.989 kilogr.
Ton (shipping),	= 2160 lbs. avdp.,	= 979.876 kilogr.
Aune,	= 1.30148 yard,	= 1.191 meter.
Velt,	= 2 00 gallons,	= 7.57, liters.
Cask,	= 60 00 gallons,	= 227.13 liters.

MEXICO.

Weight like HAVANA.

Tercio (of tobacco),	= 160 lbs. avdp.,	= 72.576 kilogr.
Baril,	= 20 gallons,	= 75.71 liters.
Vara,	= 0.9139 yard,	= 0.83695 meter
Fanega,	= 1.54728 bushel,	= 55.501 liters.
Frasco,	= 2.5 quarts	= 2.8389.

MOLDAVIA. (DANUBIAN PRINCIPALITIES.)

Oka (Jassay),	= 2.8505 lbs. avdp.,	= 1.29298 gramme
Palma,	= 0.9074 foot,	= 0.27659 meter.
Khalebi (woollen goods),	= 0.7344 yard,	= 0.6713 meter.
Kot (silk and linen goods),	= 0.6905 yard,	= 0.6314 meter.
Kilo,	= 19.25 bushels,	= 4.351 hektoliters

MOROCCO.

Artal,	= 1.12 lb. avdp.,	= 508 grammes.
Codo (dhra'a),	= 0.62446 yard,	= 0.571 meter.
Muhd,	= about 0.497 bushel,	= about 14.00 litres

NETHERLANDS.

Former Weights and Measures.

Trovish pond,	= 1.3186 lb. troy,	= 492 1677 grammes
Old pond,	= 1.0893 lb. adp.,	= 494.0904 grammes
Voet,	= 0.9289 foot,	= 0 283133 meter.
Old Amsterdam el,	= 0.7522 yard,	= 0.68781 meter.

(The Netherlands adopted the French metric system in 1816)

Last,	= 30 mud,	= 85.13 bushels, = 30 hektoliters
Ell,	= 1.099 yard,	= 1 meter.
Vah,	= 100 kannen,	= 26 41 gallons, = 100 liters.
Pond,	10 onsen, or 100 looden, or 1000 wigtjes,	= 2 20462 lb. advp., or 2 69923 lb. troy, or 1 kilogramme.

Apotheeary's pond, = 375 wigtjes (grammes).

In the Netherlands' Colonies (Batavia, &e.), the former weights and measures are still in use; also—

Koyang (rice),	= 3662.042 lbs troy,	= 1661.066 kilogr.
Old kan,	= 0 3962 gallon,	= 1.49 liter.

1 pikol = 100 catties = 10 gantang (coffee), = 135 6312 lbs. avdp. = 61 5210 kilogramme.

On the Molucca Islands, the New Netherlands measures have been introduced since 1839.

NEW GRANADA, OR UNITED STATES OF COLOMBIA.

(Recently adopted French measures and weights.)

PAPAL STATES.

The French metric system, although adopted in 1848, to commence with 1st of January, 1850, has not been enforced

Hitherto,

Pied,	= 0.9766 U. S foot,	= 0.2976 meter.
Canna (mercantile),	= 2.179 yards,	= 1.9926 meter.
Rubblio,	= 0.8356 bushel,	= 294 46. liters.
Barile (wine),	= 15.412 gallons,	= 58 3416 liters.
Barile (oil),	= 15.185 gallons,	= 57.4806 liters.
Libbra,	= 0.74753 lb. avdp., = 0.90845 lb. troy,	= 339.073 kilogr.

PERSIA.

Guz shah (gers or arkin), = 3.333 feet, = 1.0160 meter.

1 artaha = 8 eollothun = 25 capichas = 50 chenicas = 200 sextarios = 1.8514 bushel = 65.238 liters.

The only weight common to all provinces is the **miskal** 174.7025 troy grains = 4 8406 grammes.

In Tauris, Meshid, Herat:

40 seers = 640 miskal = 5.830047 lbs. avdp. = 3.098 kilogrammes.

In Ispahan:

1 mahnd shah = 1280 miskal = 13. 6601 lbs. avdp. = 6.196 kilogrammes.

In Resht:

2 royal mahnd = 2560 miskal = 27.3202 lbs. avdp. = = = 12.392 kilogrammes.

In Shiras, Bushir, and Gamri:

Mahnd (or maund) = 2560 miskal.

In Teheran:

1 rik = 1600 miskal.

PERU.

Spanish (Castilian) weights.

Vara, = 33.367 inches, . . = 0.8475 meter.
Fanega, = 140 Castilian pounds, = 64.41302 kilogr.

PORTUGAL.

Arratel or libra, = 1.01192 lb. avdp., = 459 grammes.
Palemo de craveiro, = 8 661 inches, = 0.22 meter.
Vara, . . . = 1.2030 yard, = 1 1 meter.
Pé, ... = 1.0827 foot, = 0 33 meter.
Alqueire, . . = 0.3928 bushel, = 13.841 liters.
Almude . . = 4.4224 gallons, = 16.74 liters.

PRUSSIA.

(For metric weights and measures, see GERMANY.)

Former pfund, = 1.03114 lb. avdp., = 467.72 grammes.
Former fuss, = 1.0297 foot, . = 0 31385 meter.
Former elle, = 0 7294 yard, . = 0 66694 meter.
Former scheffel, = 1.5597 bushel, = 54.9615 liters.
Former eimer, = 18.149 gallons, = 68.702 liters.

RUSSIA.

Funt (pound), = { 1.0972 lb. troy, / 0.9028 lb avdp., } = 409 5116 grammes.
ud of 40 funti = 36 113 lbs. avdp. = 16.3805 kilogrammes.
Berkovetz of 10 pudi = 361.13 lbs. avdp. = 163.805 kilogrammes.
Stopa = 14 inches = 0.35559 meter.
Arsheen = 28 inches = 0.71119 meter.
Sashen of three arsheens = 7 feet = 2 13357 meter.
Chetviert = 5.9560 bushels = 2 0990 hectoliters.
Vedro = 3.2490 gallons = 12 2989 liters.

SANDWICH ISLANDS.

Weights, &c , as in United States
Barrel of whale oil, = 31.5 gallons, = 119.2427 liters.

SAXONY. (See NORTH GERMANY.)

Former pfund (Leipzig), = 1.03093 lb. avdp., = 467 6246 gram.
Fuss, . . = 0.9291 foot, . = 0.28319 meter.
Elle, . . = 1.8582 foot, . = 0.56638 meters.
Sheffel, . . = 2.9510 bushels, = 103.983 liters.
Eimer, . . = 17.79519 gallons, = 97.3626 liters.

SPAIN.

French metrical system. In the Spanish Colonies the old *weights and measures* are still in use, principally Castilian.

Castilian:

Libra, = 7100 32 grains troy, = 460 093 grammes.
Pié, = 0 91407 foot, = 0 278655 meter.
Vara, = 0 914117 yard, . = 0 835905 meter.
Fanega, = 1.57527 bushel, = 55 501 liters.
Cantara (arroba mayor, for wine) = 4.2618 gals. = 16.131 liters.
Cuartillo = 0.13322 gallon = 0.5043 liter.

SOUTH AMERICA.

UNITED STATES OF COLOMBIA (or *New Granada*).

French kilogrammes in custom-house practice; other measures as in Venezuela.

VENEZUELA.

Castilian weights and measures. (See SPAIN.)

BOLIVIA.

Kilogrammes at custom-house.

SWEDEN AND NORWAY.

Skalpund = { 0.936991 lb. avdp., / 1.387049 lb. troy, } = 425.010 grammes.
Fot, = 0 974102 foot, . = 0.296901 meter.
Kanna, = 0 69156 gallon, . = 2 617188 liters.
Am, . = 41 4834 gallons, . = 157.0313 liters.

SWITZERLAND.

French system since 1851.

Pfund, . . 1.10236 lbs. avdp., = 500 grammes.
Centner, = 100 pfund, = 110.236 lbs. avdp., = 50 kilogr.
Fuss, . . . = 11 81 inches, = 0 3 meters.
Quarter, . . = 0 4257 bushel, = 15 liters.
Pot, . . . = 1 58504 quart, = 1.5 liter.
Muid, . . . = 39.626 gallons, = 150 liters.

TRIPOLI.

Kantar = 40 oke (lb.) = 107.666 lb. avdp. = 48.832 kilogrammes.
Oka = 40 uckic = 2 6916 lbs. avdp. = 1 2208 kilogramme.
Pik = 26.42 inches = 0 671 meter.
Pik or dra arabic = 19.03 inches = 0 483 meter.
Hueba = 16 orbah = 3.0452 bushels = 107.3 liters.

TUNIS.

Uckia = 488.90 grains troy = 31.680 grammes.
Rotoli = (pound) (rug) 1.1175 lb avdp. = 506 88 grammes
Rotoli sucky (meat, &c.), 1.2532 lb. avdp. = 568.445 grammes
Rotoli ghredari (vegetables) 1.4098 lb. avdp. = 639.453 grammes.
Drad hendaseh (woollen goods) = 0.6728 meter.
Turkish pik = 0 6370 meter.
Arabian pik = 0 4883 meter.
Cafiz = 14.0753 bushels = 4.96 hektoliters.
Metter = 2.6417 gallons = 10 liters.

TURKEY.*

Cantar = 44 oke = 100 rotoli = 124.7036 lbs. avdp. = 56.565 kilogrammes
Oka = 2.83418 lbs. avdp = 1285.56 grammes.
Chequi (for gold, &c.) = 0.86108 lb. troy = 321.39 grammes.
Pik = 27.9 inches = 0.6858 meter.
Endaseh = 25 7 inches = 0.6528 meter.
Kiló = 1.00075 bushel = 35.266 liters.

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* *Weights of Smyrna.*—The following standard, reported by the U. S. Consul at Smyrna, was adopted by the Treasury Department June 7, 1876. (S. S., 2846.)

"In reply I have to state that the most accurate information I have been able to obtain upon the subject has been derived from a table of equivalents in standard weights, prepared several years ago by Edward Purser, chief engineer and director of the Smyrna and Aidin Railway, and which has been adopted by both of the Ottoman railways and by the leading merchants of Smyrna.

"The standard *oke* of Turkey, by this table, is equal to two pounds and eight hundred and thirty-one thousandths avoirdupois $(2\frac{831}{1000})$, consequently the Smyrna *kintal* of forty-five okes (45), of three hundred and eighty drachms (380), is equal to one hundred and twenty-one and twenty-five thousandths pounds avoirdupois $(121\frac{25}{1000})$.

"It is proper that I should mention that the legal kintal of Constantinople is forty-four okes (44) of four hundred drachms, equal to one hundred and twenty-four and five hundred and sixty-four thousandths pounds avoirdupois $(124\frac{564}{1000})$, as given by Mr. Purser in the table of equivalents above referred to. The Constantinople kintal, however, has not been adopted at Smyrna in *wholesale* transactions."

TABLE OF MISCELLANEOUS WEIGHTS AND MEASURES,

WITH EQUIVALENTS.

[The data for the following table are derived principally from Alexander's "Universal Dictionary of Weights and Measures," published by D. Van Nostrand, New York.]

		U. S.	
Aam of oil, Amsterdam,	= 37.73	gallons.	
" wine, "	= 41.	"	
Abas, of Persia, for pearls,	= 2.88	grains.	
Ahm, of Hamburg, liquid,	= 38.15	gallons.	
" " Hanover, "	= 41.44	"	
" " of Leipsic, "	= 40.08	"	
Almude, Canary Islands, dry,	= .148	bushel.	
Aln, Stockholm,	= .648	yard.	
Ame, Copenhagen, liquid,	= 39.56	gallons.	
Anfora, Venice, "	= 137.	"	
Anker, Amsterdam, "	= 10.25	"	
Ardeb, Cairo, dry,	= 5.165	bush.	
" Massouah, dry,	= ⅓	"	
Arroba, of Portugal and Brazil,	= 32.38	lbs.	
" of Spain and Buenos Ayres,	= 25.36	"	
" of Spain, wine,	= 4.26	gallons.	
Aune, Geneva,	= 1.25	yards.	
" Lyons,	= 1.25	"	
" of Brabant, Brussels,	= .76	"	
Bag (see "Sack").			
Bale, Bet-el-faki, coffee,	= 285.5	lbs.	
" or bag, Brazil, Rio coffee, (Av.)	= 162.	"	
Bambou, Pegu,	= 4.20	yards.	
Barile, Genoa, oil,	= 17.08	gallons.	
" " wine,	= 19.61	"	
Barril, Havana, honey,	= 6.	"	
" Malaga, raisins,	= 50.6	lbs.	
Benda, Guinea,	= .14	"	
Bota, Spain,	= 128.	gallons.	
Bota, Portugal,	= 113.6	"	
Buckets, England, chalk,	= 1.55	bush.	
Bullah, Mysore,	= 4.23	lbs.	
Buncal, Malacca,	= .102	"	
Bushel, U. S., apples, dried,	= 22.	"	
" " barley,	= 48.	"	
" " beans,	= 60.	"	
" " blue grass seed,	= 14.	"	
" " bran,	= 20.	"	
" " buckwheat, Act 1866,	= 42.	"	
" " castor beans,	= 56.	"	
" " clover seed,	= 64.	"	
" " flax seed,	= 56.	"	
" " Indian corn (Act 1866),	= 56.	"	

		U. S.	
Bushel, U. S., oats (Act of 1866),	= 32.	lbs.	
" " onions,	= 57.	"	
" " peaches, dried,	= 33.	"	
" " peas (Act of 1866),	= 60.	"	
" " potatoes,	= 60.	"	
" London, rape seed,	= 48.	"	
" U. S., rye (Act of 1866),	= 56.	"	
" London, salt, ground,	= 56.	"	
" " " rock,	= 65.	"	
" U. S., wheat (Act of 1866),	= 60.	"	
Busuck, Borneo, gold and pr. stones,	= 4.80	grains.	
Butt, England, beer or porter,	= 132.	gallons	
" of wine,	= 130.	"	
Caban, Manilla, cocoa,	= 83.50	lbs.	
" " rice,	= 133.	"	
" Ternate, "	= 100.33⅓	"	
Caffiso, Algiers, dry,	= 9.	bush.	
" Malta, oil,	= 5¼	gallons	
" Messina and Palermo,	= 3.1	"	
" Tunis (see preceding table).			
Canada, Rio Janeiro, liquid,	= .364	"	
Canado of Balsam Copaiva,	= 30.	lbs	
Candy, Bombay,	= 560.	"	
" Ceylon and Madras,	= 500.	"	
Cantaro, Egypt,	= 95.5	"	
" Max: or, Quontar, Algiers,	= 200.	"	
" Algiers, flax,	= 241.	"	
Carga, Malaga, raisins,	= 177.5	"	
" Valencia, "	= 338.5	"	
Carrata, Carrara, marble,	= 2240.	"	
" " solid,	= 12.768	cub. ft	
Catty, Japan,	= 1.31	lbs.	
" Java, Siam, and Malacca,	= 1.35	"	
" Sumatra,	= 2.12	"	
Centner, Darmstadt, and Zollverein,	= 110.24	"	
" Denmark and Norway,	= 110.11	"	
" Bremen,	= 127.5	"	
" Brunswick,	= 117.5	"	
" Nurnberg,	= 112.43	"	
" Prussia,	= 113.44	"	
" Vienna,	= 123.5	"	
Chaldron, Brit. Prov., coal,	= 36.	bush.	
" Cumberland, "	= 53.	"	

		U. S.	
Chcki, Smyrna, opium,	=	1.66	lbs.
Chik, or Chih, China, see preceding table.			
Coyang, Bantam, for rice,	=	147.57	bush.
" Batavia, "	=	62.43	"
Cubit, Surat, for matting,	=	.58	yds.
Derah, Cairo,	=	.71	"
Derhem, or dirhem, Egypt, see preceding table.			
Dirhem, Constantinople,	=	49.50	grains.
Eimer, Bavaria, beer,	=	18.075	gallons.
" " wine,	=	16.944	"
" Berlin, liquid,	=	18.15	"
" Hamburg, "	=	7.63	"
" Hanover, "	=	16.43	"
" Nurnberg, "	=	18.22	"
" Vienna,	=	14.95	"
" Wurtemburg, refd.,	=	77.65	"
" trub-eich-mass, Wurtemburg,	=	81.	"
" Zurich, "	=	28.93	"
Elle, Wurtemberg,	=	.672	yards.
Fanega, Buenos Ayres, dry,	=	3.75	bush.
" Montevideo, "	=	3.87	"
" Valparaiso, "	=	2.58	"
Fass, Berlin, liquid,	=	60.50	gallons.
" Hamberg, whale oil,	=	38.26	"
" Vienna, beer,	=	31.77	"
" " wine,	=	153.26	"
Fathom, England and U. S. length,		2.	yards.
Feet, 100 cubic, St. Domingo,	=	121.13	cub. ft.
Fierding, Sweden, liquid,	=	8.29	gallons.
Firkin, England, ale,	=	9.77	"
" " beer,	=	11.	"
" " butter,	=	56.	lbs.
" mean, Goshen, N. Y., butter,	=	56.	"
" " Glades, Pa., "	=	110	"
Firlot, Scotland, barley,	=	1.50	bush.
Flax, head of, about	=	6.75	lbs.
Fodder, England, lead,	=	2184.	"
" Newcastle, "	=	2352.	"
" Stockton on Tees,	=	2464.	"
Funt, Cracow,	=	.895	"
Gasab, Egypt,	=	4.21	yards.
Grain, Gt. Brit., Troy, Apo., and Av.,	=	1.	grain.
" Gt. Brit. & France, pr. stones,	=	.79	"
" Geneva,	=	.82	"
Gran, Austria, Apoth.,	=	1.13	"
" Denmark, "	=	.96	"
" Prussia, "	=	.94	"
Grano, Italy,	=	1.54	"
" Spain,	=	.77	"
Grao, Brazil and Portugal,	=	.77	"
Grein, Holland,	=	1.54	"
Hadid, Bassora, muslins,	=	.95	yard.
Hailoh, Sumatra,	=	1.	"
Hali, Malacca,	=	32.	lbs.
Harsela, Egypt, for silk,	=	2.64	"
Hartkornscheffel, Leipsic, dry,	=	1.26	bush.
Hath, Surat for matting,	=	.581	yards.
Hogshead, England, ale,	=	58.60	gallons.
" " beer,	=	66.	"
" " claret,	=	58.	"
" " other wines, &c.,	=	63.	"
" tobacco, Ky., Mo., Va., net,	=	1200.	lbs.
Hok, China, dry,	=	1.09	bush.
Holzstoss, Breslau, firewood,	=	550.47	cub. ft.

		U. S.	
Ikje, Japan,	=	2.32	yards.
Immi, Wurtemberg, refd,	=	4.85	gallons
" " schenkmass,	=	4.41	"
Inch, Scotland,	=	1.0054	inch.
Ink, Japan,	=	2.078	yards.
Jumba, Malacca,	=	4.	"
Kahoon, Calcutta,	=	37.405	bush.
Kanne, Saxony, butter,	=	14.73	lbs.
Kasten, Wurtemberg, dry,	=	4.	bush.
Kella, Bet-el-faki,	=	4.2	lbs.
Ken, Siam,	=	1.05	yards.
Khoullé, Algiers, liquid,	=	4.40	gallons
Kilderkin, England, beer,	=	22.	"
Kip, Malacca, tin,	=	40.68	lbs.
Klafter, Berlin,	=	117.91	cub. ft.
" Berne,	=	192.39	"
" Wurtemberg,	=	119.58	"
Kuebel, Bavaria, coal,	=	1.058	bush.
" Saxony, coal at the mines,	=	9.146	"
Kwan, China,	=	40.	lbs.
Lägel, Prussia, for steel,	=	103.12	"
Last, Belgium and Holland, dry,	=	85.134	bush.
" England, for dry malt,	=	82.52	"
" Prussia,	=	112.29	"
Legger, Amsterdam, arrack,	=	153.75	gallons
" Batavia, "	=	160.	"
Leib, Appenzell, cheese,	=	54.45	lbs.
Libbra, Sicilian lb.,	=	.7	"
Libra menor, Alicant, spices,	=	.785	"
" " Alicant, chocolate,	=	1.047	"
" " Callao, Guatemala, and Valparaiso,	=	1.014	"
" " Vera Cruz,	=	1.015	"
Livre, Antwerp,	=	1.037	"
" com'l, Brussels,	=	1.031	"
" " Geneva,	=	1.214	"
" " Hayti,	=	1.079	"
Maat, Amsterdam, salt,	=	1.745	bush.
Malter, Prussia,	=	18.72	"
Mass, Brunswick, liquid,	=	.50	gallons.
" beer, Hesse Cassel, liquid,	=	.58	"
" wine, " " "	=	.52	"
" beer, Hesse Darmstadt, "	=	.52	"
" wine, " " "	=	.46	"
" hell-eich, Wurtemberg, liq.,	=	.49	"
" trub-eich, " "	=	.51	"
Mataro, for oil, Tripoli,	=	6.16	gallons.
Maund, indigo, spices, &c., Bassora,	=	28.	lbs
" for oil, Baroach, Gujerat,	=	5.52	gallons.
" for sesame " " dry,	=	.593	bush.
" Calcutta, "	=	1.44	"
" for oil, Madras, liquid,	=	3.25	gallons
Metical, jeweller's, Tripoli, Afr.,	=	73.62	grains.
Moio, dry, Lisbon,	=	23.02	bush.
Moyo, liquid, Castille,	=	67.94	gallons
Mudde, dry, Amsterdam,	=	3.16	bush.
" " Belgium and Holland,	=	2.84	"
" liquid, Augsburg,	=	14.92	gallons
Ngu, Annam,	=	2.664	yards.
Occa, dry, Bucharest,	=	2.83	lbs.
Ohm, liquid, Baden,	=	39.63	gallons
" " Basel,	=	13.45	"
" " Berlin,	=	50.	"

		U. S.
Ohm, liquid, Bremen,	= 38.3	gallons.
" " Hesse Darmstadt,	= 41⅓	"
Oke, weight, Tripoli, Afr.,	= 2.74	lbs.
Orcio, for oil, Florence,	= 8.83	gallons.
Oxhoft, liquid, Berlin,	= 54.44	"
" " Brunswick,	= 59.28	"
" " Hamburg,	= 57.22	"
" " Hanover,	= 62.16	"
" for brandy, Leipsic,	= 60.12	"
" for wine, "	= 53.44	"
Oxhufwud, liquid, Sweden,	= 62.20	"
Pack, of wool, England,	= 240.	lbs.
Packen, weight, St. Petersburg,	=1082.03	"
Pahaw, for pr. stones, Borneo,	= .021943	"
Palmo, marble work, Carrara,	= 9.60	inches.
Para, dry, Bombay,	= 3⅓	bush.
Pecul, Borneo and Celebes,	= 135.64	lbs.
" China and Sumatra,	= 133⅓	"
" Japan,	= 130.	"
" Java, (Batavia)	= 135.10	"
" hemp, of Manilla, Philippine, Is.	= 139.45	"
" sugar, of " "	= 140	"
" of Siam,	= 135.	"
Pfund, Austria,	= 1.235	"
" Bavaria,	= 1.235	"
" Berlin or Prussia,	= 1.0312	"
" Bremen,	= 1.099	"
" Frankfort,	= 1.114	"
" Hamburg,	= 1.068	"
" Hanover,	= 1.079	"
" Nurnberg,	= 1.124	"
" Wurtemberg,	= 1.0311	"
" Zurich,	= 1.165	"
Pibe, liquid, Denmark,	= 122.5	gallons.
Pic, Abyssinia,	= .75	yards.
" Arabic, cloth, Algiers,	= .525	"
" for cloths, Alexandria,	= .612	"
" for muslins, "	= .686	"
" for silk, Constantinople,	= .732	"
" Turkish, Algiers,	= .692	"
Pipa, for oil, Cadiz,	= 112.85	gallons.
" liquid, Sweden,	= 124.40	"
Pond, Brabant, Amsterdam,	= 1.037	lbs.
" Troy, "	= 1.085	"
" Netherlandic, "	= 2.205	"

		U. S.
Pud, Russia,	= 36.113	lbs.
Puncheon, for rum, Jamaica,	= 102.023	gallons.
Quarteel, for whale oil, Hamburg and Holstein,	= 61.207	"
Quarto, for oil, Genoa,	= 4.27	"
Quintal, metrical, France,	= 220.47	lbs.
" Brazil,	= 130.06	"
" Buenos Ayres,	= 101.42	"
" Castille, Chili, Mexico, Peru,	= 101.61	"
Rotl attari, for spices, Algiers,	= 1.204	"
" gheddari, for fruits, "	= 1.354	"
Rotolo, for Persian silks, Aleppo,	= 4.783	"
Saa, or saha, dry, Algiers,	= 1.362	bush.
Salma, of oil, Naples,	= 42.16⅔	galls.
Scheffel, for barley, Hamburg,	= 4.48	bush.
" Wurtemberg,	= 5.03	"
Schuh, Basel,	= 1.	foot.
Seroon, for raisins, mean, Malaga,	= 88.91	lbs.
" of Peruvian bark, about	= 140.	"
Skeppund, for metals, Sweden,	= 300.	"
Stein, for flax, Bremen,	= 21.98	"
" " Dantzic,	= 34.03	"
" " Hamburg,	= 21.36	"
Stone, England,	= 14.	"
Tampang, for tin, Malacca,	= 1.356	"
Tierce, England, liquid,	= 42.	gallons.
Vakia, for spices, Bassora,	= 1.17	lbs.
Velte, or verge, Antwerp and Ceylon,	= 2.	gallons.
Zak, Holland, dry,	= 2.84	bush.
Zucca, Corsica, liquid,	= 3.08	gallons.

Weight of Oils, &c., per gallon: Flax or Linseed, 7½ lbs.; Rape seed, 7½ lbs.; Cocoanut, 7½ lbs.; Olive 7.56 lbs.; Pea, or ground-nut, 7.56 lbs.; Palm, 7½ lbs.; Balsam Copaiva, 8 lbs.; Honey, 12 lbs. Cruchous, or jugs of cordials, 9½ gills each; Castor Oil, 8 lbs.

ADDENDA.

The following weights, measures, etc., are in practical use at the New York custom house:

Cantar, brimstone,	= 175 yards.
Cubic palm,	= ⅝ cubic foot.
" metre,	= 1.308 cub. yds.
Kan, Holland liquid, same as French litre.	
Kilderkin of ale,	= 19 gallons.
Last of salt, 70 bush. of 80 lbs. each,	= 5600 lbs.
Pik, Turkish,	= 26⅝ inches.
" square, Smyrna.	= 4.9229 sq. ft.
"	= .547 sq yd.
Tomoli, Italy,	= 50 lbs.

COMMERCIAL INTERCOURSE WITH FOREIGN NATIONS.

(REVISED TREASURY REGULATIONS OF 1884, PAGES 118 TO 126.)

Vessels of nations with which the United States have commercial relations.

ART. 252. Discriminating duties of tonnage and impost on foreign vessels and their cargoes are to be charged, as provided by law, in all cases, except where exemption is secured by treaty stipulations, or by laws of the United States. R. S., 2497 and 2502.

The treaties hereinafter named are found in the Revised Statutes, except as otherwise specified.

FIRST CLASS.

ART. 253. Vessels belonging to the following nations are admitted, under the provisions of law, treaties of commerce and navigation, or conventions, into the ports of the United States on the same terms as vessels of the United States, with the produce or manufactures of their own or any other country, as respects both tonnage and impost duties. S. S., 3938.

ART. 254. *Argentine Confederation.*—Under treaties of July 10 and 27, 1853, proclaimed April 9, 1855.

Austria.—Treaty August 27, 1829, proclaimed February 10, 1831, and treaty May 8, 1848, proclaimed February 25, 1850. By treaty signed July 11, 1870, ratified December 19, 1870, and proclaimed June 29, 1871, and relating to consular rights and duties, it is provided that the judicial authorities and custom-house officials shall, in no case, proceed to the examination or search of merchant vessels without previous notice to the consular authority of the nation to which the said vessels belong in order to enable them to be present. Notice to consulates of the taking of the depositions of captains or seamen before local authorities is also required. In the event of a vessel of either nation "being wrecked or cast on shore upon the coast of the other," "all merchandise and goods not destined for consumption in the country in which the wreck takes place are free of all duties." Consulates may hoist their flag on board any vessel employed by them in port for the discharge of their duty. By treaty of November 25, 1871, proclaimed June 1, 1872, the mutual guarantee of property in trade-marks is provided for.

ART. 255. *Belgium.*—Treaty of March 8, 1875, proclaimed June 29, 1875. 19 Stat., 628.

Bolivia.—Treaty of May 13, 1858, proclaimed January 8, 1863.

Borneo.—Convention June 23, 1850, proclaimed July 12, 1854. Under this treaty no duty exceeding one dollar per registered ton is levied on vessels of the United States entering the ports of Borneo, the said tonnage duty being in lieu of all other charges or duties whatsoever.

Brazil.—Under act of Congress of 24th May, 1828, and proclamation of November 4, 1847.

Chili.—Under the act of 24th May, 1828, and proclamation of November 1, 1850.

China.—Under section 4228, Revised Statutes, and proclamation of November 23, 1880. 21 Stat., 800. See, also, treaty of November 17, 1880, proclaimed October 5, 1881. 22 Stat., 828.

Denmark.—Treaty of April 26, 1826, proclaimed October 14, 1826, and treaty of April 11, 1857, proclaimed January 13, 1858.

Dominican Republic.—Convention of February 8, 1867, proclaimed October 24, 1867.

Equador.—Treaty of June 13, 1839, proclaimed September 23, 1842.

France.—Treaty June 24, 1822, proclaimed February 12, 1823. By the President's proclamation of December 28, 1866, French vessels entering ports of the United States after January 1, 1867, were relieved from discriminating tonnage duties. Discriminating duties on merchandise abolished by President's proclamation of September 22, 1873. 18 Stat., 844.

ART. 256. *German Empire.*—By treaty of December 11, 1871, proclaimed June 1, 1872, "respecting consuls and trade-marks," the stipulations above set forth in the case of the Austro-Hungarian monarchy, relating to examination and searches of vessels, taking of depositions, and to wrecked goods, were also made with the German Empire. The 17th article provides that, "with regard to the marks of labels of goods, or of their packages, and also with regard to patterns and marks of manufacture and trade, the citizens of Germany shall enjoy in the United States of America, and American citizens shall enjoy in Germany the same protection as native citizens."

ART. 257.—*Great Britain and her Possessions.*—Treaties of July 3, 1815, October 20, 1818, and August 6, 1827, and instructions of Treasury Department of October 19, 1849. British vessels and their cargoes from any part of the world are admitted into the ports of the United States on the same terms as to duties, imposts, and charges as those of the United States.

By decision of the Circuit Court of the United States, British vessels bringing from British ports in Europe articles of the growth, produce, or manufacture of the British possessions in India, are not liable to the penalties provided in section 2497, Revised Statutes.

By treaty of May 8, 1871, ratified June 17, 1871, and proclaimed July 4, 1871, the common enjoyment of certain sea fisheries, on the coasts of the United States and of the British North American Provinces, by American citizens and British subjects, is provided for; also the free navigation of certain rivers, canals, and lakes, and reciprocal transit through the territory of each government respectively; the assent of the American Congress, the British and Canadian Parliaments, and the Legislature of Prince Edward Island, required by the conditions of the treaty, having been proclaimed by the President July 1, 1873.

Greece.—Treaty of December 10 (22), 1837, proclaimed August 30, 1838.

Gnatemala.—Treaty March 3, 1849, proclaimed July 28, 1852.

Hayti.—Treaty of November 3, 1864, proclaimed July 6, 1865.

Hanseatic Towns: Hamburg, Lubec, Bremen.—Treaty December 20, 1827, proclaimed June 2, 1828; additional articles June 4, 1828, proclaimed January 14, 1829.

Hawaiian Islands.—Act of May 24, 1828, R. S., 4228, and President's proclamation January 29, 1867; also treaty of December 20, 1849, proclaimed November 9, 1850.

Honduras.—Treaty of July 4, 1864, proclaimed May 30, 1865.

ART. 258. *Italy.*—By treaty with Italy, of February 26, 1871, proclaimed November 23, 1871, reciprocal liberty of commerce and navigation is provided for, not only as to imports into either country by the vessels of the other from any part of the world, but the vessels of either country may also export and re export from the other to any foreign port on the same terms and with the same bounties, duties, and drawbacks as those belonging there. Vessels of either nation wrecked, foundered, or damaged on the coast of the other may unload and reload there without paying duties except upon articles left for consumption. Vessels of either nation may also complete crews on the territory of the other on conditions specified.

The following vessels are exempt from tonnage, anchorage, and clearance duties, to wit:

1. Those entering and leaving again in ballast.
2. Those passing from port to port to discharge or take in or complete cargo on proof of having already paid such duties.
3. Loaded vessels entering port and leaving it without having disposed of any part of their cargoes or completed cargo there.

No vessel of the one country compelled to enter a port of the other to be regarded as trading if it merely breaks bulk for repairs, transfers cargo on account of unseaworthiness, purchases stores, or sells damaged goods for re-exportation only. The latter, however, to pay customs duties when intended to be sold for internal consumption.

ART. 259. *Japan.*—An act of May 24, 1828, R. S., 4228, and President's proclamation September 4, 1872. Under the treaty of July 29, 1858, proclaimed May 23, 1860, vessels of the United States may enter the ports of Simoda, Hakodadi, Nagasaki, Kanagawa, Nee-e-gata, and Hiogo in Japan. By the latter treaty the exchange of coin is also provided for. Under the treaty of Mareh 31, 1854, proclaimed June 22, 1855, any privi-

lege or advantage granted in future by the government of Japan to any other nation to be extended also to the United States and the citizens thereof. Under the treaty of January 28, 1864, proclaimed April 9, 1866, certain articles used in the preparation and packing of teas are to be admitted in Japan free of duty, and certain other specified articles at a reduced duty of five per centum.

Liberia.—Treaty of October 21, 1862, proclaimed March 18, 1863.

Madagascar.—By treaty of May 13, 1881, proclaimed March 13, 1883. 22 Stat., 952.

Mecklenburg-Schwerin.—Accession to treaty with Hanover, of June 10, 1846, under its 12th article, December 9, 1847, proclaimed August 2, 1838.

Mexico.—Treaty April 5, 1831. Revived by the 17th article of the treaty of February 2, 1848. Treaty of December 30, 1853. President's proclamation June 30, 1854.

Netherlands.—Treaty August 26, 1852, proclaimed February 26, 1853.

New Granada, United States of Colombia.—Treaty of December 12, 1846, proclamation June 12, 1848. Consular convention May 4, 1850, proclamation December 5, 1851.

Nicaragua.—Treaty of June 21, 1867, proclaimed August 13, 1868. By the same treaty the right of transit is granted to the United States and their citizens through Nicaragua, between the Atlantic and Pacific oceans.

Norway. (See Sweden and Norway).

Oldenburg.—Accession to the treaty with Hanover of June 10, under its 12th article, March 10, 1847.

Ottoman Empire.—Treaty of February 25, 1862, proclaimed July 2, 1862.

Paraguay.—Treaty of February 4, 1850, proclaimed March 12, 1860.

Peru.—Treaty of September 6, 1870, proclaimed July 27, 1874.

Portugal.—Act of May 24, 1828. R. S., 4228. Treaty of August 26, 1840, proclaimed April 24, 1841, and President's proclamation, February 25, 1871. 16 Statute, 1137.

Prussia.—Treaty May 1, 1828, proclaimed March 14, 1829. See "German Empire," above; also R. S., 4229.

Russia.—Treaty April 5–17, 1824, proclaimed January 12, 1825. Treaty December 6-18, 1832, proclaimed May 11, 1833. Convention July 22, 1854 (rights of neutrals at sea), proclaimed November 1, 1854.

Sandwich Islands. (See Hawaiian Islands).

Salvador.—Treaty at Leon, January 2, 1850, proclaimed April 18, 1853.

Servia.—Treaty of October 2–14, 1881, proclaimed December 27, 1882. 22 Stat., 963.

Spain.—With exceptions as to importations from Cuba and Porto Rico. See "Third Class," below; also R. S., 4231.

Sweden and Norway.—Treaty July 4, 1827, proclaimed January 19, 1828. Act of May 31, 1830.

Vessels of the Island of St. Bartholomew and their cargoes are placed on an equal footing with those of the United States by the above treaty.

SECOND CLASS.

Article 260. Vessels belonging to the following nations are admitted into the United States ports, as respects tonnage or navigation duties, on the same terms as vessels of the United States, with the produce or manufactures of their own or any other country. Their cargoes, when consisting of the products or manufactures of their own countries, respectively, are exempt from discriminating impost duties, under section 2502 of the Revised Statutes, unless otherwise specially indicated.

Costa Rica.—Treaty July 10, 1851, proclaimed May 26, 1852.

Note.—By a decree of August 31, 1854, the local commercial legislation of Costa Rica was completely remodeled and materially modified. Liberty of commerce to the vessels of all nations is granted; certain descriptions of merchandise monopolized by the Government, and other descriptions which are prohibited, being specified.

Muscat.—Treaty September 21, 1833, proclaimed June 24, 1837.

Cargoes of vessels of Muscat, even though of the products or manufactures of that country, are subject to the discriminating impost duty of ten per centum.

Orange Free State.—Treaty of December 22, 1871, proclaimed August 13, 1873.

THIRD CLASS.

Article 261. Vessels belonging to the following nations, with which the United States have commercial relations, are not referable to either of the preceding classes. A dis-

criminating duty of ten per centum on their cargoes, under section 2502 of the Revised Statutes, and tonnage duty at alien rates, pursuant to article 290, in addition to the ordinary annual tonnage tax, must be imposed in all cases, unless otherwise indicated below.

Art. 262. *Lew-Chew*, Royal Government of.—Compact July 11, 1854, proclaimed March 9, 1855.

Vessels of the United States may be admitted into any of the ports of Lew-Chew, and purchases may be freely made from either the officers or people of the island, of wood, water, or any other articles. At the harbor of Napa, wood is to be furnished by the officers at the rate of three thousand six hundred copper cash for one thousand catties; and water at the rate of six hundred copper cash (43 cents) for one thousand catties, or six barrels full, each containing thirty gallons.

Skilful pilots will be provided to conduct the vessels of the United States into the port of Napa at a compensation of five dollars, to be paid to the pilot by the captain of the vessel, for such service.

ART. 263. *Morocco.*—Treaty of September 16, 1836, proclaimed January 30, 1837.

United States vessels are permitted to put into any port for provisions, supplies, or repairs, and to land and reload their cargoes without paying any duty whatever. American commerce is placed on the same footing as that of Spain or the most favored nation for the time being.

ART. 264. *Persia.*—Under treaty of December 13, 1856, proclaimed August 18, 1857, citizens of the United States and subjects of Persia may reciprocally bring by land or by sea into, or export from, either country all kinds of merchandise and products, and sell, exchange, or buy and transport the same to all places therein; subject, however, to the laws of the country in which such commerce is carried on. Any other privilege concerning such internal commerce in future granted to any other nation by either party to be also granted to the merchants of either nation engaged in such internal commerce within the territories of the other. Import and export duties to be on the footing of the most favored nation; and no exceptional tax, under any name or pretext whatever, to be collected in either country on the merchandise or products of the other. Cargoes of Persian products and manufactures are, therefore, exempt from discriminating impost duties.

ART. 265. *Spain.*—Act of March 1, 1869.

Under the Act of March 1, 1869, and by reason of the subsequent action of the Spanish Government, all discriminating tonnage duties on Spanish vessels have been discontinued, whether they come from the Islands of Cuba and Porto Rico or from elsewhere. By proclamation of the President, dated December 19, 1871, merchandise imported into the United States in Spanish vessels from elsewhere than the Islands of Cuba and Porto Rico was also relieved from the discriminating impost duty of ten per centum ad valorem which had previously been collected under the 17th section of the Act of June 30, 1864. Upon merchandise brought from Cuba and Porto Rico in Spanish vessels, this discriminating impost duty still attaches.

A Spanish vessel leaving a port of Spain for a port in Cuba, but not finding there a satisfactory market, proceeding, without breaking bulk or taking in any goods at said island, to a port in the United States, would not, nor her cargo, on entry be subject to any other or higher duties of tonnage or imposts than she would be if coming direct from a port of Spain to the United States, the voyage, under the circumstances, being regarded as continuous.

ART. 266. *Swiss Confederation.*—Convention November 25, 1850, proclaimed November 9, 1855.

By this convention it is stipulated in the 8th, 9th, 10th, and 11th articles that in all that relates to the importation, exportation, and transit of their respective products, the United States and the said Confederation shall treat each other, reciprocally, as the most favored nation, union of nations, state, or society. Neither of the contracting parties to impose any higher or other duties upon the importation, exportation, or transit of the natural or industrial productions of the other than are or shall be payable upon the like articles, being the produce of any other country, not embraced within its present limits. Each of the contracting parties engaging itself not to grant any favor in commerce to any nation, union of nations, states, or society which shall not be immediately enjoyed by the other party, and should one of the contracting parties impose differential duties upon the products of any nation, the other party to be at liberty to determine the manner of establishing the origin of its own products destined to enter the country by which the differential duties are imposed.

By the 12th article of the convention it is provided that no port of the United States shall be closed to articles arriving from Switzerland when conveyed in vessels of the

United States, or in vessels of any country having free access to the ports of said States. Swiss merchandise, therefore, arriving under the flag of the United States, or under that of one of the nations most favored by them, is to pay the same duties as the merchandise of such nation. Under any other flag it is to be treated as the merchandise of the country to which the vessel belongs.

In accordance with these stipulations it has been decided that Swiss goods imported in French vessels are not liable to discriminating duty, no such duty being chargeable on the products or manufactures of France when directly imported from that country.

ART. 267. *Tripoli.*—By treaty of June 4, 1805, vessels are to be reciprocally subject to the same duties and charges and enjoy the same privileges as the most favored nation, and must be provided with proper passports.

ART. 268. *Tunis.*—By treaty of August —, 1797, modified by convention of March 26, 1799, and by subsequent articles of February 24, 1824, and ratified by the United States Senate January 13, 1825, vessels of the United States may enter all ports of Tunis on paying the usual duties paid by vessels of the most favored nation. Commerce with Tunis, under the United States flag, to be conducted on precisely the same footing, as to import duties, fees, and all charges whatsoever, as is commerce under the flag of the most favored nation.

ART. 269. Vessels belonging to nations not enumerated in this chapter fall in class 3, and are subject to the exactions indicated in article 290.

CONSULAR REGULATIONS RELATING TO THE AUTHENTICATION OF INVOICES.

Prescribed by the President of the United States, February 3, 1888.

ARTICLE XXX.

TREASURY REGULATIONS.

636. The instructions in this article have been carefully revised by the Treasury Department, and have the sanction of the Secretary of the Treasury. Consular Officers will take particular note of the forms in which several important changes have been made.

1. Authentication of Invoices of Importations into the United States.

637. All invoices of importations from countries in which there are such officers* must be produced before and authenticated by the United States Consular Officer nearest the place of shipment for the United States. Such invoice should be produced at or before the time of shipment of the goods; but if, for any cause, parties fail so to produce it, and apply for the certificate after shipment, the Consular Officer may satisfy himself as to the invoiced goods and their value from other evidence, and may give the required certificate with a statement of the reasons for the failure to produce the invoice before him prior to the time of shipment. But as a general rule, invoices should be promptly presented for authentication; and only in exceptional cases, and for good and sufficient reasons, should shippers be allowed to present their invoices after the shipment of the goods.

638. But no Consular Officer of the United States shall grant a certificate for goods, wares, or merchandise shipped from countries adjacent to the United States which have passed a Consulate after purchase for shipment. In countries adjacent to the United States the authentication may be by the Consular Officer at or nearest to the port or place of clearance for the latter, provided the merchandise shall not have passed a Consulate *after purchase for shipment.*

639. Consular certificates are not required in connection with the entry of goods passing in transit through the United States to or from countries adjacent thereto under combined entry for transportation and exportation, such goods not being considered as ordinary importations. (See paragraph 673 for rules as to the sealing and manifesting of goods.)

640. All such invoices must be in triplicate; the three copies to be regarded as *one invoice*, and subject to only one charge for Consular certificate.

The invoices, however, will be made in quadruplicate, and two of the copies, after authentication, will be delivered to the person producing them, in all cases where the merchandise is intended for transportation, without appraisement, to any of the following-named ports mentioned in Section 7 of the Act of June 10, 1880, viz.: To Rochester, New York, and Buffalo, N. Y.; Burlington, Vt.; Boston, Mass.; Providence, R. I.; New Haven, Hartford, and Middletown, Conn.; Philadelphia and Pittsburgh, Pa.; Baltimore, Md.; Wilmington, Del.; Georgetown, D. C.; Norfolk and Richmond, Va.; Wilmington, N. C.; Charleston, S. C.; Savannah and Atlanta, Ga.; New Orleans, La.; Portland and Bath, Me.; Portsmouth, N. H.; Chicago, Ill.; Detroit and Port Huron, Mich.; Saint Louis,† Kansas City, and Saint Joseph, Mo.; Saint Paul, Minn.; Cincinnati, Cleveland, and Toledo, Ohio; Milwaukee, Wis.; Louisville, Ky.; San Francisco and San Diego, Cal.; Portland, Oreg.; Memphis, Tenn.; Mobile, Ala.; Galveston, Tex.; Indianapolis, Ind.; Denver, Colo.; Tampa, Fla.; Port Townsend, Wash. Ter.

641. It is irregular and unauthorized for United States Consular Officers to authenti-

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* In countries without a United States Consular Officer, the authentication is made, 1st, by a Consul of a country in amity with the United States, who resides there; or, 2d, if there be no such Consul, then by two respectable resident merchants.

† Saint Louis as used in this section shall include Saint Louis, in Missouri, and East Saint Louis, in Illinois; and the Surveyor and acting Collector for the port of Saint Louis may receive goods, issue landing certificates to carriers, and issue orders to inspectors of customs to open cars containing goods and packages, and generally do and perform all acts necessary to be done and performed by him in East Saint Louis, in Illinois, as well as in Saint Louis, in Missouri. (Act 7, August, 1882, 22 Stat., 349.)

cate invoices of goods not produced, purchased, or originally shipped within their Consular District; and it is equally irregular and unauthorized to recognize the declaration of persons who were not the owners, purchasers, or actual shippers of the goods, and who had no interest in them.

642. The authentication must be by certificate under the Consular seal, and must be either indorsed on each copy of the invoice, or attached by tape, cord, or ribbon, passed under the seal in such manner as to secure integrity.

643. The certificate must state that the invoice has been produced to the officer certifying; also the date of such production, the name and identity of the person producing and the intended port of destination of the merchandise in the United States, as declared by such person. And the officer must carefully scrutinize each invoice presented to him, and take the proper steps to prevent any fraudulent increase of costs and charges with a view to diminish the dutiable value thereof.

644. Consular Officers should adopt a uniform system in numbering their invoices, and commence a series of numbers therefor for each year.

645. It is desirable that the certificate should also, as far as practicable, indicate the facts in regard to market-values at the principal markets of the country, of all merchandise the duty on which is in any respect or part based on such values. (See note to paragraph 654.)

646. Consular Officers will, on due investigation, certify on the invoice what, in their opinion, is such true market-value. To facilitate such certification, every invoice should, upon its face, at the right-hand margin, have a blank column for "Consular corrections of invoices." The Consular Officer must immediately advise the Department of State of the grounds on which he bases his judgment, and will also call the attention of the proper Collector of Customs to such corrected invoices. This may be done by a brief note asking the attention of the Collector to such invoices, designating them by number.

When a corrected copy of an invoice is issued, the words "corrected copy" should be written or stamped on the outside, near the number in the indorsement.

647. It is the duty of Consular Officers to acquaint themselves as thoroughly as possible with market-values at the principal markets of their districts; with the weights, measures, tares, bounties, etc., there used; and in general with all requisites to enable them to certify intelligently. They may retain invoices for a reasonable time for proper inquiry.

648. To judge correctly the market-value of any given article, it will often be important to inquire carefully as to prices in sales thereof for other markets than our own. When the United States are the only or principal consumers, and fictitious sales to create nominal values are detected, Consuls should ascertain the actual cost of production, *and add the customary percentage for profits.* In such cases especial care is enjoined as to certificates.

649. They will, *in all proper cases, and particularly as to textile fabrics,* require samples of the merchandise to be deposited with them, especially when the invoice descriptions of merchandise are not specific and full enough to enable them, or customs officers, intelligently to judge of the market-value without inspection of the merchandise itself. It is particularly enjoined upon Consular Officers in Great Britain, France, Switzerland, Italy, Austria-Hungary, Belgium, Germany, China, and Japan, generally to require samples of all merchandise imported from these countries, of a nature to be sampled.

650. All samples must be accompanied by a card or statement, which, if practicable, shall be attached thereto, containing the particulars indicated on the form prescribed by the Department, including the certificate at the bottom thereof, which must be signed by the shipper or his agent; and samples of textiles and fibrous goods must be in triplicate, and of such size as may be indicated by the proper revenue officer of the Treasury Department.

651. One of the triplicate samples should be retained at the Consulate, one sent to the office of the Board of General Appraisers in New York, and one sent to the collector of customs of the port of destination of the goods. All other samples, when not too bulky, heavy, or fragile, should be forwarded to the collector of the port to which the merchandise is destined at the same time with the triplicate invoice. But in all cases it is left to the judgment of the Consular Officer to determine whether it is practicable or proper that samples should be called for from shippers for such purpose, or whether more than one sample should be required. As to standard articles of uniform character and well known to the trade, occasional samples will be sufficient, and a like discretion will be exercised. Samples must, in all cases when practicable, be sent to the General Appraisers when requested by them, or either of them.

652. All samples must be carefully preserved, together with the cards or statements accompanying them, and must not be suffered to be inspected or seen by others than

officers or agents of the Government, except in cases of exhibition for the purpose of ascertaining or establishing the market-value or price; in which case the name of the shipper will not be made known.

653. Every invoice must be signed by the owners or shippers of the merchandise invoiced, if the same has been actually purchased; or by the manufacturers or owners, if the same has been otherwise obtained; or, if in either case this is impracticable, then by a duly authorized agent.

654. It must, when produced to the Consul, be indorsed with a declaration signed by such purchaser, manufacturer, owner, or agent, setting forth—

(1.) That it is in all respects true.

(2.) That no different invoice of the articles therein mentioned has been, or will be, furnished to any one.

(3.) That it sets forth the actual quantity, respectively, of all articles therein named which are subject to specific duty.

(4.) That as to all articles therein named, which are subject, either wholly or partly, to a duty based upon their value, *and obtained by purchase*, it contains a true and full statement of the time and place of purchase, their actual cost, and all charges upon them; that the currency in which it is made out is the currency which was actually paid therefor, and that the merchandise therein described was actually purchased for his (the owner's) account, or for account of himself and partners in the purchase; *and, when otherwise obtained*, that the actual market-value thereof, respectively, at the principal markets of the country in which they were obtained or manufactured.* Shippers of goods subject, either wholly or partly, to a duty based upon their value, must in all cases be required to state, *separately*, upon their invoices the following items, viz.:

(*a.*) The net price of the merchandise, free from all charges of commissions, packing, etc., or, in case the merchandise is shipped on consignment, the actual net market-value thereof in the principal markets of the country from which the shipment is made, by its weight, measure, or quantity. This price or value is to be free from any and every item of deduction which might be claimed upon the arrival of the merchandise in a port of the United States.

(*b.*) The cost of transportation to the port of shipment.

(*c.*) The cost of shipment.

(*d.*) The amount of packing charges, including boxing, tilloting, packing, cartons, etc.

(*e.*) Insurance, commissions, discounts, legalization, and all costs of any kind, nature, or description, incurred in preparing the goods for the markets of the United States, separately set forth. When, however, it is impossible for the shipper to state the items required in clauses *b*, *c*, and *e*, or any of them, as when such charges, or any part of them, are non-existent or unascertained at the time of shipment, or are to be paid by the consignee, such items may be omitted and the cause of omission stated instead.

(5.) That no discounts, bounties, or drawbacks are contained in said invoice but such as have been actually allowed.

(6.) Every exporter, shipper, or maker of an invoice of merchandise subject to *ad valorem* duties or to duties based upon the value of the square yard, etc., is required to make an explicit declaration on each invoice whether or not the charges inscribed thereon are included in the price of the merchandise.

655. This declaration on the part of the owner, manufacturer, purchaser, or agent, whether under oath or not, is the verification of the invoice before shipment recognized and prescribed by the statutes, and must not be confounded with Consular authentication. In cases where the party making the declaration resides at a remote distance from the Consulate where the invoice is to be authenticated, the declaration may be made before any other Consul. This is not, however, to be understood as superseding the existing practice of requiring the personal presence of the party making the declaration before the Consul authenticating the invoice except in the cases mentioned, nor as changing the rule that invoices must be authenticated by the Consular Officer nearest the place of shipment. What Consular Officer shall certify goods transported to, and imported from intermediate ports in other countries, depends upon the fact of the original destination of the goods, as shown by the original invoices thereof, or other primary evidence.

656. The declaration should, if possible, be made by the actual owner, manufacturer, or shipper of the merchandise. No agent must be permitted to make it, or otherwise verify the invoice, without having first filed with the Consul a duly-executed power of

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* Cliquot's Champagne, 3 Wall., 114; St. Marceaux's Champagne, 1 Ben., 241: also 2 Brightley's Digest, 255, notes.

attorney, authorizing him to aet for and bind his prineipal. (See paragraph 653.) Commission houses abroad, however, buying goods on order for their customers in the United States are regarded as the shippers or eonsignors of the goods so bought and shipped, and are not required to file with the Consul a power of attorney before being permitted to verify the invoiees; and when the agent is a partner aeting in behalf of his firm, a eopy of the articles of copartnership, authenticated to the satisfaetion of the Consul, may, if desired by the firm, be substituted.

657. In the ease of invoices of merehandise belonging wholly or in part to a non-resident owner, the deelaration must be verified by the non-resident owner, unless it is made to appear that such verifieation eannot be procured by reason of his inability to make the same beeause of siekness, necessary absence, or other unavoidable eause, in whieh ease it may be made by a duly authorized agent or attorney having personal knowledge of all the faets sworn to, and in sueh cases the verifieation should contain a statement that the agent or attorney has personal knowledge of the truth of the faets therein alleged, and also a statement of the reason why the verifieation is made by the agent or attorney and not by the owner.

658. No elerk of a Consular Offiee nor other offieial conneeted therewith in any way, or with the Consular service, is authorized to aet as agent of shippers of merehandise to the United States by signing invoiee declarations in their behalf.

659. When a verification by oath or affirmation of the owner, shipper, manufaeturer, or agent is deemed neeessary by the Consular Officer, the affiant may, in eountries where an oath, to be of legal force, must be taken before a local magistrate, or other offieer, take the same before any such offieer. The language and form of the oath, if taken, by foreigners, should be those of their eountry. If Consular Officers in China and Japan shall be satisfied, in any ease, that it is not practicable to take the oath required by law, they may authentieate the invoiee and proceed without the oath, as in eases where none is required; leaving all questions in regard thereto to be disposed of by the proper authorities in the United States.

660. Consular Officers are forbidden to be in any way interested in the fees, or to interfere with the seleetion of such magistrate or other offieer. They may, in their diseretion, on points as to which they are in doubt, examine experts and others, either on affidavit or orally, without eharge or expense to the United States Government.

661. To facilitate the operations of the custom-house, Consuls will take eare that, when practieable, all invoices are properly folded and indorsed, and all blanks properly filled.

662. The general rules upon the subject of the contents of invoiees, as laid down by the Secretary of the Treasury and as eoncurred in by the Seeretary of State, are as follows, viz.:

1. Goods bought or manufaetured at places in different Consular Distriets, or shipped from sueh districts, eannot be included in the same invoiee.

2. An invoiee eannot inelude more than one shipment of goods from the same plaee.

3. An invoiee eannot embrace the goods shipped to different consignees, but may inelude all the goods shipped by one eonsignor to one eonsignee at the same time, from the same Consular District and by the same vessel.

Upon these subjeets the following instruetions are given, viz.:

1. In those eases in which declarations to invoices are made by an agent of the purehaser, owner, manufaeturer, or shipper, Consular Offieers will be careful to satisfy themselves that the agent is so qualified, by his knowledge of the market-value or eost, that the deelaration shall have the eharaeter contemplated by the statute. They are authorized to make suitable inquiries in this respect, and as to the agent's relation to the goods or to the merehant, as well as to the reasons why the declaration cannot be made by his principal. If they are not satisfied, they may refuse to aeeept the deelaration. The general agent of the Ameriean consignee, or a general shipping or forwarding agent or firm, or banker aeting as agent, will not be aecepted as the agent eontemplated by the statute, unless he shall possess the requisite information for the intelligent exeeution of the declaration.

2. When American firms have agents stationed abroad, or braneh houses in a country, no general agent of the house at a partieular plaee will be permitted to declare to the firm's invoices of goods bought or manufactured in different Consular Districts. The invoiees must be produeed to the Consular Offieer of the distriet within which the branch house is loeated or the agent is stationed, and within whieh the goods were bought or manufaetured. Any instruetions or eoneessions whieh heretofore have been construed to authorize a different praetice are revoked and eanceled, and Consular Offieers are enjoined to eonform to and enforee the rule as now stated.

3. The form of invoice-declaration is prepared with a view of ascertaining the place

and time of purchase or manufacture, and a declaration which fulfills the statutory requirements will disclose these facts. Consular Officers will be careful to examine the declarations, and, if the latter are defective in these respects, they will require them to be corrected. If it shall appear that goods from without their several districts or from different Consular Districts are included in the invoice, they will enforce the foregoing instructions, and will decline to certify the invoice, at the same time informing the shipper or the Consular Officer to whom the invoice should be produced.

663. Every invoice must truly state quantities in the weights and measures of the country or place from which the importations are made, without respect to those of the United States, and should set forth the quantity by weight of all woolen, worsted, mohair, and mixed goods (excepting carpeting and bunting); also of cotton-bagging, of crinoline, of corset, and hat steel wire, and the quantity by weight, measure, or tale, respectively, of all other goods the duty on which is estimated partly on either weight, measure, or tale.

664. When the value of a foreign currency mentioned in the invoice is not fixed in pursuance of United States laws, as set forth in the annual estimates of values, or shall be depreciated, or have been debased subsequently to the passage of such laws, each copy of the invoice must be accompanied by a Consular certificate, showing the value of such currency in United States gold dollars. If the certificate be included in, or printed on the regular invoice, an indorsement of the fact should be made on the outside of the invoice. No such certificates are required as to invoices of Swiss goods, made out in the *franc federal;* the franc of France being the standard value thereof.

665. The Consular Officer must return one of the triplicates to the person producing them; file one in his office for careful preservation; and, as soon as practicable, transmit the remaining one directly to the collector of the port of destination of the merchandise, either by the master of the vessel in which shipment is made or by mail, and without the intervention of any party in interest. Such officer is directed to designate by stamp or otherwise the original, duplicate, etc., of each invoice, and file the one marked "original" in the Consular Office, deliver the one marked "duplicate" to the shipper, and transmit the one marked "triplicate" to the collector; or, in case four are issued, to deliver the ones marked "duplicate" and "quadruplicate" to the producer, and transmit the triplicate to the collector at the port of destination. Invoices must be transmitted with as little delay as possible.

666. Prior to forwarding the last-named copy, the Consul shall stamp, near the bottom of its first page, at the left-hand corner, and upon his certificate (on which he shall personally write his name), the amount of the invoice, its Consular number, the name of the Consulate, and the amount of the fee received for the Consular authentication.

667. The said copy (or copies, if there are two or more invoices to be forwarded by the same vessel or mail) must then be placed in an envelope, carefully addressed to the collector, and stamped with the name of the Consulate and the date. The blank for the numbers of the invoices must be filled in writing. A small silk cord or narrow ribbon must then be passed through the envelope, near the ends and sides, and under the Consular seal, with which the envelope must be carefully sealed. Descriptive lists of invoices must be carefully prepared and sent to the collector in all cases. Consular Officers must likewise, in all cases, prepay fully the postage due on packages of invoices sent direct in the open mail to collectors of customs.

668. When invoices are transmitted from a Consulate in the interior, or place of purchase, or manufacture, to the Consul of the port of shipment therein designated, to be thence forwarded to the proper collector, the package must be accompanied with a descriptive list to facilitate comparison with the ship's manifest, before taking the master's receipt. The latter Consul must see that the integrity of the package is duly secured in the manner prescribed in the preceding paragraph.

669. When merchandise intended for exportation to the United States is invoiced at an interior port, and it is impracticable at the time of shipment from such interior port to state with certainty the name of the vessel by which the merchandise is to be shipped, the invoice may* state the name of the vessel by which it is expected to be shipped, and in cases where the merchandise is shipped by another vessel the Consular Officer at the final port of shipment may, at the request of the shipper, indorse thereon the name of the vessel by which the same is actually shipped.

670. The copy filed in the Consulate must be carefully folded, and indorsed with its number, date, the name of the owner or shipper, and the name of the vessel in which the merchandise is shipped.

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* This provision is permissive, not mandatory.

671. Consular Officers will, on request of the proper collectors, supply them, free of charge, with copies of any such documents on file in their offices as they may need in the discharge of their official duties. Copies prepared by other persons for their own use will, on request, be certified on payment of two dollars. When, however, duplicates of originals are required, or the copy is prepared by the Consul, the schedule fee will be exacted as for original service. They are also required to furnish to the Secretary of the Treasury, or to such officers of the customs, as he may direct, as often as may be required, the prices current of all articles of merchandise usually exported to the United States from the port or place in which the Consular Officer is stationed.

672. If a Consular Officer ascertains and has reliable evidence of the falsity of an oath, administered either by himself or by a local magistrate whose certificate he has authenticated, he should notify the Treasury Department; which will transmit to him the original invoice and oath, to be used, if deemed expedient, in a prosecution for perjury. He should also promptly inform the Treasury Department, and the collector of the port to which goods may be destined, of all errors and frauds discovered in invoices that have been certified by him.

673. The statute authorizes the Secretary of the Treasury to make regulations for sealing vessels, cars, and other vehicles coming into the United States with dutiable merchandise from any contiguous foreign lands or countries.

Entries Free of Duty.

674. Fish, oil, bone, pearl-shells, and all other products of American fisheries brought into the United States from foreign places, in a vessel other than the one by which the same were taken, will be admitted to free entry only on the production to the collector of customs at the port of importation, by the master of the importing vessel, of a manifest of said articles, duly subscribed and sworn to by the master of the fishing vessel by which such articles were taken, and certified by the United States Consular Officer at the foreign port where the transhipment of such articles occurred.

675. Articles the product of American fisheries in the Pacific may be landed from the fishing vessel at Panama, New Granada, and transported across the Isthmus of Panama, and shipped to a port of the United States, on the Atlantic or Gulf of Mexico, and be treated on arrival as if imported direct from the whaling or fishing ground in the original vessel, on due compliance with these Regulations. A manifest must be made out and verified in the manner above indicated. The United States Consul at Panama, or the revenue inspector, if there be one, will examine the packages, and make comparison thereof with the manifest, and certify thereon the result under his hand and official seal, stating in his certificate that the articles so manifested were placed, under his inspection, on the cars or other vehicles for transportation to the port or place of shipment on the Atlantic side. On arrival of the articles at the Atlantic terminus of the route, the manifest aforesaid must be presented to the United States Consul at Aspinwall, or to the revenue inspector, if there be one, who will certify thereon to the due shipment of the same under his inspection on board the vessel, naming the vessel and her master, for its destination in the United States. Like proceedings will be had in case of products of American fishery transported by the route of San Juan de Nicaragua.

676. Animals specially imported for breeding purposes are admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe. The Treasury regulations require that owners of live animals desiring to obtain their free entry for breeding purposes, shall produce to the collector of customs at the port of importation a certificate from the United States Consul at the port of shipment, that the animals are, to the best of his information and belief, intended for such purposes. The above certificate may be granted at the port or place of shipment by any Consular Officer or Commercial Agent there stationed, and as these terms, by Section 1674, Revised Statutes, include "Consuls-General, Consuls, Commercial Agents, Deputy Consuls, Vice-Consuls, Vice-Commercial Agents and Consular Agents," a certificate executed by one of the above-named officials will be a sufficient compliance with the prevailing practice.

Any of the officers or persons above indicated upon receiving at the port of the proposed shipment an application for the requisite certificate, will forthwith use every reasonable endeavor to become satisfied, by affidavits or otherwise, that the animals are to be *specially* imported for breeding purposes, and unless the sincerity of this alleged intention is manifest to his best information and belief the official certificate will be withheld.

While the animals must be such as can be used for the purpose named, it is not essential that they should be of superior stock, as the mere fact that the importation is specially for breeding purpose is sufficient to create a case under the statute.

677. The law also provides for the free admission of the teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration. In such cases the emigrant must produce to the collector of customs at the port of importation an affidavit showing that the same have been in actual use by him abroad; that they are at the time in actual use for the purpose of emigration; and that they are brought into the United States for his own use and not for sale. The affidavit may be made before a collector of customs, or a Consular Officer, or before any local official qualified to administer oaths. No formal Consular certificate is required; but if the papers for such an entry are executed before a Consular Officer they should be in the form prescribed in Form No. 93.* No greater fee than fifty cents shall be collected by a Consular Officer for the services rendered in such cases, under any pretext, and his services shall include the necessary blanks and the preparation of them when required. (See Treasury Regulations, Arts. 395, 396.)

678. The statute provides for the entry at ports of the United States, free of duties, of paintings, statuary, fountains, and other works of art, the production of American artists. Also, at a duty of thirty per centum ad valorem, statutary, the production (original or in copy) of a foreign professional statuary or sculptor. The fact of such production must be verified by the certificate of a Consul or Minister indorsed upon the written declaration of the artist. The forms applicable to such cases will be found in Forms Nos. 155 and 156.

679. It frequently happens, in regard to the importation of lumber from countries adjacent to the United States, that the lumber is imported in two or more canal boats or barges towed by a single steamer. The regulation under which authority was given to shippers to embrace in a single Consular certificate the lumber on all the boats or barges of a tow has been rescinded. Hereafter a separate Consular certificate will be required for the lumber on each boat or barge of a tow.

680. Representations have from time to time been received at the Department of State that shipments of general merchandise are often divided into small lots, in order to bring each lot under the value of one hundred dollars, for the purpose of securing entry at the custom-house without the production of Consular invoices. This division of shipments has, in some quarters, grown into a general practice, and has been encouraged hitherto by the admission of such non-invoiced goods without special inquiry as to the reasons for the failure to produce verified invoices. At the instance of that Department the attention of customs officers has been called by the Secretary of the Treasury to Section 2860 of the Revised Statutes, which provides that, except in the cases mentioned in the four preceding sections, no merchandise shall be admitted to entry from any foreign country unless an invoice is presented conforming to the requirements of Sections 2853 to 2855 of the Revised Statutes. The principal exception to this rule is found in Section 2859 of the Revised Statutes, which provides that, whenever the value of imported merchandise does not exceed one hundred dollars, the collector at the port of arrival may admit it to entry without the production of a Consular invoice, if he is satisfied that the neglect to produce such invoice was unintentional and that the importation was made in good faith, and without any purpose of defrauding or evading the revenue laws.

681. Circular instructions were issued to collectors of customs enjoining them, where an entry of merchandise valued at less than one hundred dollars is presented, to make due examination in order to ascertain whether the failure to produce a Consular invoice was unintentional, and otherwise free from the objections specified in the statute. Although the law confers the discretion upon collectors of customs to waive the certified invoice when satisfied that the case is within the statute, yet they may properly decide, under ordinary circumstances, that they are not satisfied that the neglect to produce an invoice was unintentional, when the same person has sought repeatedly to enter merchandise from the same shipper without producing an invoice therefor. Instruction has been given by the Secretary of the Treasury to collectors of customs that, subject to the provision of Section 2859 of the Revised Statutes, shipments of goods valued at less than fifty dollars may be admitted to entry at the custom-house without the production of consular invoices, in all cases where the Collector is satisfied that the importer acted in good faith, and where the importations are not purposely broken up with a view to evade the requirements of the statute. Where the merchandise is not clearly entitled to the privilege of entry without Consular invoice, they are directed to require a bond for the production of such invoice in the usual manner. Shipments of small quantities of butter, eggs, garden produce, and other like articles brought to the United States by parties

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* Of Consular Regulations.

living along the border, and who are producers of the same, have been heretofore considered as not being subject to the requirements of Consular invoices, and no objection will be made to a continuance of this rule.

2. Relations between Consular Officers and Revenue Agents.

682. Consular Officers will confer freely with the Treasury Revenue Agents who may be appointed to visit and examine the Consulates. They will remember, however, that these agents have no authority to instruct them as to their official acts. Consular Officers will also render to such Revenue Agents every assistance in their power in the performance of their duties, giving them free access to the records and papers of their Consulates relating to trade with the United States; communicating to them promptly any information acquired by the former, showing or indicating actual or contemplated frauds in the exportation of merchandise to the United States, or which may be in any wise useful to such agents in the prosecution of their inquiries or the performance of their duties; and generally co-operating with them therein, and particularly giving special attention to any invoices or merchandise in which, or in relation to which, such agents may advise them that there is reason to apprehend that fraud or irregularity has been or is likely to be committed. Where samples are susceptible of being divided, such agents will be entitled to one-half of any such sample on application therefor; and in all cases they will be entitled to make such use of samples as may be necessary to enable them to prosecute any inquiry, or procure any required proof, in the performance of their duties.

3. Debenture and Landing-Certificates.

683. An important duty of Consular Officers is the giving of debenture and landing-certificates for goods brought to their ports from this country, under export bonds, without payment of customs duties or internal taxes, or with benefit of drawback after payment of duties or taxes. To prevent frauds, they are cautioned not to certify without personal inspection, or undoubted proof of their truth.

684. Debenture or landing-certificates must be signed by the consignee abroad. In all cases where practicable the signature of the principal should be affixed to the document before or at the time of its presentation for the Consular certificate. And in no case should the signature of an attorney be accepted unless absolute and legal proof of his authority is produced.

685. Consular numbers for landing-certificates should be commenced on the 1st of January in each year and continued consecutively during the whole calendar year.

The number should be written or stamped plainly at the left-hand upper corner on the face of the certificate.

In reporting fees for such services to the Fifth Auditor, the numbers placed on each certificate should appear upon the return of fees, as in the case of invoices.

686. For the discharge of the export bond covering imported merchandise, the exporter must produce a certificate from the consignees and joint affidavit of the master and mate of the exporting vessel and the certificate of the Consul of the United States at the port to which the goods were exported, verifying the consignee's certificate; or in case the latter certificate cannot be produced, a certificate from two merchants residing at the place to which the goods were exported. The fact that the oaths of the master and mate are wanting in a landing-certificate does not debar the Consul from authenticating such certificate, he being satisfied that the same is correct.

687. For the discharge of export bonds covering the exportation of articles manufactured in part from domestic alcohol, under the provisions of the twentieth section of the act of March 1, 1879, the same proof of shipment and like certificates, or other evidence of the landing of the manufactured articles at a foreign port, are required as in the case of bonds given to secure the exportation of imported merchandise withdrawn from warehouse.

688. For the discharge of export bonds covering articles exported in bond under the internal-revenue laws of the United States, the exporter must produce and deliver to the proper collector of customs, within the time limited in each bond, a landing-certificate embracing, in addition to the evidence required in other cases, the certificate of the chief revenue officer or collector of the foreign port (appended to the foregoing) under the hand and seal of that officer, certifying that the merchandise described has been landed, weighed, and duly entered at the custom-house at said port, and that the duties imposed thereon by the laws of the country in which the port is situated have been fully paid, or secured to be paid. Except for the discharge of export bonds under the internal-revenue laws, the certificate of the chief revenue officer of the foreign port cannot be required.

689. Where there is no United States Consular Officer residing at the foreign port of landing and delivering, this verification will be signed by two American merchants, if any such reside there, and in failure of both of these, by two respectable foreign merchants, in which cases the blank must be filled up with the words "nor American merchants."

A register of landing-certificates is required to be kept by Consular Officers in the form given in Form No. 134.*

ARTICLE XXXI.

WHEN CONSULS MAY ASK INSTRUCTIONS FROM THE DEPARTMENT.

690. The foregoing regulations are prescribed for the information and guidance of Consular Officers in the discharge of their official duties, and not for the government of the Department of State. It is expected that their provisions should be carefully examined before applying to the Department of State for instructions. When, however, after an examination of these regulations, and of any other instructions, special or otherwise, which they may have received, Consular Officers shall find themselves without directions how to act in any case, they may write to the Department. In all other cases they will be expected to act upon the regulations herein contained, and upon such other special instructions as they may from time to time receive.

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* Of Consular Regulations.

CONSULAR SERVICE OF THE UNITED STATES.

THE Statutes of the United States classify the Consulates-General, Consulates, and Commercial Agencies into three classes: 1. Those embraced in a schedule known as Schedule B, the incumbents of which receive a fixed salary, and are not allowed to transact business. 2. Those embraced in a schedule known as Schedule C, the incumbents of which receive a fixed salary and are allowed to transact business. 3. All other Consulates, the incumbents of which are compensated by the fees collected in their offices, and are allowed to transact business. Under the Act of June 11, 1874, the Consulates in Schedule B and C are subdivided into seven classes, according to salary, Schedule C embracing all of Class 7. The classification is indicated by the number annexed to each Consulate.

SCHEDULE B. (CLASS 1.)

AGENCY AND CONSULATE-GENERAL.

Cairo.

CONSULATES-GENERAL.

Apia.
Berlin.
Calcutta.
Constantinople.
Equador.
Frankfort-on-the-Main.
Halifax.
Havana.
Honolulu.
Kanagawa.
London.
Melbourne.
Mexico.
Montreal.
Nuevo-Laredo.
Ottawa.
Paris.
Rio Janeiro.
Rome.
Shanghai.
St. Petersburg.
Tangier.
Vienna.

CONSULATES.

5. Acapulco.
4. Aix-la-Chapelle.
6. Algiers.
6. Amherstburgh.
5. Amoor River.
2. Amoy.
6. Amsterdam.
4. Annaberg.
6. Antigua.
3. Antwerp.
3. Aspinwall (Colon).
6. Asuncion.
4. Athens.
6. Auckland.
6. Bahia.
3. Bangkok.
5. Baracon.
6. Barbadoes.
6. Barcelona.
3. Barmen.
5. Barranquilla.
3. Basle.
5. Beirut.
3. Belfast.
6. Bermuda.
4. Birmingham.
3. Bordeaux.
3. Bradford.
4. Bremen.
6. Breslau.
6. Bristol.
6. Brockville.
4. Brunswick.
4. Brussels.
4. Buenos Ayres.
6. Cadiz.
2. Callao.
2. Canton.
6. Cape Town.
6. Cardenas.
5. Cardiff.
6. Castle a Mare.
6. Catania.
6. Ceylon.
6. Charlottetown, Pr. Ed's I.
5. Chatham.
4. Chemnitz.
2. Chin Kiang.
4. Cienfuegos.
6. Clifton.
6. Coaticook.
6. Cognac.
5. Cologne.
3. Colon.
6. Copenhagen.
5. Cork.
5. Crefeld.
3. Demerara.
6. Denia.
4. Dresden.
5. Dublin.
4. Dundee.
5. Dunfermline.
5. Dusseldorff.
6. Fayal, Azores.
6. Florence.
2. Foo-Choo.
6. Fort Erie.
6. Funchal.
6. Geneva.
6. Genoa.
6. Gibraltar.
3. Glasgow.
6. Goderich, Canada West.
6. Gottenburg.
6. Guadaloupe.
6. Guelph.
4. Hakodadi.
5. Halifax.
4. Hamburg.
5. Hamilton, Canada West.
2. Hankow.
2. Havre.
3. Hiogo.
* Hong-Kong.
5. Horgen.
5. Jerusalem.
6. Keril.
3. Kingston, Jamaica.
6. Kingston, Canada.
6. Laguayra.
5. Leeds.
6. Leghorn.
5. Leipsic.
4. Leith.
6. Liege.
5. Lisbon.
* Liverpool.
6. London, Canada.
4. Lyons.
6. Malaga.
6. Malta.
5. Managua.
3. Manchester.
5. Manilla.
7. Mannheim.
5. Maricaibo.
4. Marseilles.
6. Martinique.
6. Matamoras.
3 Matanzas.
5. Mauritius.
4. Mayence.
6. Merida.
6. Messina.
6. Milan.
3. Montevideo.

* The Consulates at Liverpool and Hong-Kong are, as to salary, specially provided for.

SCHEDULE B. (CLASS 1.)—*Continued.*

6. Morrisburg.
6. Munich.
3. Nagasaki.
7. Nantes.
6. Naples.
5. Nassau, New Providence.
6. Newcastle.
6. Nice, France.
3. Ningpo.
6. Nogales.
4. Nottingham.
5. Nuremberg.
5. Odessa.
6. Oporto.
3. Osaki and Hiogo.
5. Palermo.
3. Panama.
6. Para.
4. Passo del Norte.
5. Pernambuco.
6. Pictou.
5. Piedras Negras.
6. Ponape.
6. Port Hope.
5. Port Louis, Mauritius.
6. Port Sarnia.
5. Port Stanley, F. I.
3. Prague.
6. Prescott.
6. Quebec.
4. Reichenberg.
5. Rheims.
5. Rotterdam.
5. Sagua la Grande.
5. Saint Etienne.
4. Saint Galle.
6. Saint John's, Canada East.
5. Saint John's, N. B.
5. Saint Thomas.
6. San Domingo.
5. San Juan del Norte.
5. San Juan, Porto-Rico.
5. San José.
5. San Salvador.
6. Santa Cruz, West Indies.
4. Santiago de Cuba.
6. Santos.
5. Sherbrook.
6. Seychelles.
4. Sheffield.
3. Singapore.
6. Sivas.
4. Smyrna.
5. Sonneberg.
5. Southampton.
6. St. Helena.
5. St. John's, N. B.
6. St. Stephen's.
6. Stockholm.
6. Stratford.
5. Stuttgart.
5. Sydney.
5. Tamatavo.
6. Tampico.
5. Tangier.
5. Teguci-galpa.
6. Three Rivers.
2. Tien-tsin.
5. Toronto.
5. Trieste.
4. Tunstall.
7. Turk's Island.
3. Valparaiso.
3. Vera Cruz.
6. Verviers.
4. Victoria.
6. Wallaceburg.
6. Windsor, Canada West.
6. Winnipeg, B. N. A.
6. Woodstock.
6. Yarmouth.
5. Zurich.

COMMERCIAL AGENCIES.

Madagascar.

SCHEDULE C. (CLASS 7.)

CONSULATES.

7. Algiers.
7. Batavia.
7. Bombay.
7. Cape Haytien.
7. Christiania.
7. Gaspe Basin.
7. Ghent.
7. Guaymas.
7. Mozambique.
7. Nantes.
7. Rio Grande de Sul.
7. Ruatan and Truxillo.
7. Santiago (Cape Verde).
7. Sierra Leone.
7. Stettin.
7. Tahiti.
7. Talcahuano.
7. Venice.
7. Windsor (Nova Scotia).
7. Zanzibar.

COMMERCIAL AGENCIES.

Gaboon.
Levuka.
Saint Paul de Loando.

FEED CONSULATES.

Aden.
Alicante.
Amapala.
Archangel.
Bathurst.
Belleville.
Bergen.
Bogota.
Carrara.
Carthagena (Spain).
Cayenne.
Chihuahua.
Ciudad Bolivar.
Colonia.
Coquimbo.
Cordoba.
Corunna.
Curaçoa.
Falmouth.
Geestemünde.
Gothenburg.
Guatemala.
Guerrero.
Helsingfors.
Hobart Town.
Iloilo.
Iquique.
Lambayeque.
La Paz (Mexico).
La Rochelle.
La Union.
Londonderry.
Manzanillo (Mexico).
Mazatlan.
Monterey.
Moscow.
New Chivang.
Padang.
Paramaribo.
Patras.
Pesth.
Plymouth.
Rio Hacha.
Rosario.
Rouen.
Saint Johns (Newfoundland).
Saint Martin.
Saltillo.
San Blas.
San José (Costa Rica).
San José and Cape Saint Lucas.
Santander.
Sonsonate.
Teneriffe.
Trinidad (Island).
Warsaw.
Zacatecas.

FEED COMMERCIAL AGENCY.

Aleppo.
Baracoa.
Belize.
Buenaventura.
Camargo.
Cardenas.
Carthagena (U. S. C.).
Castellamare.
Cobija.
Collingwood.
Garrucha.
Gloucester.
Hull.
Manaos.
Mayaguez.
Medellin.
Nottingham.
Oajaco.
Pago Pago.
Ponce.
Presidio del Norte.
Puerto Plata.
Saint Bartholomew.
Saint Christopher.
Saint Denis.
Saint George's.
Saint Marc.
Saint Pierre (Miquelon).
Samana.
San Juan de los Remedios.
Santa Martha.
Stanbridge.
Sydney.
Tetuan.

LIST OF CUSTOMS DISTRICTS, PORTS OF ENTRY AND DELIVERY, AND CUSTOMS STATIONS.

Maine.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are stationed.
Aroostook,	Houlton,		Bridgewater, Me.
			Fort Fairfield, Me.
			Van Buren, Me.
Passamaquoddy,	Eastport,	Calais,	Calais, Me.
		Pembroke,	Lubec, Me.
		Robbinston,	Robbinston, Me.
Machias,	Machias,		Jonesport, Me.
			Cherryfield, Me.
Frenchman's Bay,	Ellsworth,	Union River,	Sullivan's Falls, Me.
			South West Harbor, Me.
			Bar Harbor, Me.
Castine,	Castine,	Blue Hill,	Deer Island, Me.
		Deer Island,	Bucksport, Me.
		Bucksport,	Sedgwick, Me.
Bangor,	Bangor,	Frankfort,	Vanceborough, Me.
		Rochport.	
		Hampden,	Winterport, Me.
Belfast,	Belfast,	Prospect,	Camden, Me.
		Vinal Haven,	Searsport, Me.
		North Haven,	North Haven, Me.
		Camden,	Vinal Haven, Me.
Waldoborough,	Waldoborough,	Bristol,	Rockland, Me.
		Damariscotta,	Thomaston, Me.
		Warren,	Damariscotta, Me.
		Thomaston,	Saint George, Me.
		Rockland.	
		Cushing.	
		Saint George.	
Wiscasset,	Wiscasset,	Booth Bay,	Booth Bay, Me.
		Alna.	
Bath,	Bath,	Hallowell,	Moose River, Me.
		Pittston.	
		Georgetown.	
		Bowdoinham.	
		Gardiner.	
		Richmond.	
Portland & Falmouth,	Portland,	North Yarmouth.	
		Brunswick.	
		Freeport.	
		Harpswell.	
Saco,		Scarborough.	
Kennebunk,	Kennebunk,	Wells.	
		Kennebunk Port.	
York,	York.		

New Hampshire.

Portsmouth,	Portsmouth,	New Castle,	Colebrook, Me.
		Dover.	
		Exeter.	
		Kittery.	
		Berwick.	

Vermont.

Vermont,	Burlington,		Saint Albans, Alburgh, Alburgh Springs, Swanton, Highgate, Franklin, Berkshire, Richford, Troy, Newport, Derby, Island Pond, and Windmill Point, Vt.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are stationed.
		Massachusetts.	
Newburyport,	Newburyport,	Amesbury.	
		Salisbury.	
		Haverhill.	
		Newbury.	
		Ipswich.	
Gloucester,	Gloucester,	Manchester.	
		Rockport.	
Salem and Beverly,	Salem,	Danvers.	
Marblehead,	Marblehead,	Lynn,	Lynn, Mass.
Boston and Charleston,	Boston,	Medford,	Cohasset, Mass.
		Cohasset.	
		Hingham.	
		Weymouth.	
		Cambridge.	
		Roxbury.	
		Dorchester.	
Plymouth,	Plymouth,	Scituate,	Scituate, Mass.
		Kingston,	Duxbury, Mass.
		Duxbury.	
		Marshfield.	
Barnstable,	Barnstable,	Sandwich,	Wellfleet, Mass.
		Falmouth,	Hyannis, Mass.
		Harwich,	Provincetown, Mass.
		Wellfleet,	Woods' Holl, Mass.
		Provincetown,	Chatham, Mass
		Chatham,	South Dennis, Mass.
Nantucket,	Nantucket,		
Edgartown,	Edgartown,		Vineyard Haven, Mass.
New Bedford,	New Bedford,	Westport.	
		Rochester.	
		Wareham.	
Fall River,	Fall River,	Swansea.	
		Somerset.	
		Freetown.	
		Berkley.	
		Taunton.	
		Rhode Island.	
Newport,	Newport,	North Kingston.	
		Tiverton.	
Bristol and Warren,	Bristol and Warren,	Barrington.	
Providence,	Providence,	Pawtuxet.	
		East Greenwich.	
		Connecticut.	
Stonington,	Stonington,	Pawcatuck River,	Mystic and Westerly, Conn.
New London,	New London,	Norwich.	
		Groton.	
		Lyme.	
Hartford,	Hartford,	Saybrook.	
		Clinton.	
		Westbrook.	
		Old Saybrook.	
		Essex.	
		Chester.	
		Haddam.	
		East Haddam.	
		Middletown.	
		Chatham.	
		Portland.	
		Cromwell.	
		Rocky Hill.	
		Wethersfield.	
		Glastonbury.	
		East Hartford.	
		Springfield, Mass.	
New Haven,	New Haven,	Guilford.	
		Branford.	

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
New Haven,	New Haven,	Milford. Derby.	
Fairfield,	Bridgeport,	Norwalk, Stratford. Stamford. Greenwich.	Norwalk, Conn.

New York.

Sag Harbor,	Sag Harbor,	Greenport,	Greenport, N. Y.
City of New York,	New York,	New Windsor,	Troy, N. Y.
	Jersey City,	Newburg,	Albany, N. Y. (Surveyor).
		Poughkeepsie,	Cold Spring, N. Y.
		Esopus,	Jersey City, N. J.
		Kinderhook.	Port Jefferson, N. Y.
		Albany, Hudson. Troy. Rhinebeck Landing. Cold Spring, Port Jefferson. Patchogue.	Patchogue, N. Y.
Champlain,	Plattsburgh,	Whitehall, Fort Covington,	Malone, N. Y. Rouse's Point, N. Y. Champlain, N. Y. Mooer's Junction, N. Y. Mooer's Forks, N. Y. Ellenburg Depot, N. Y. Chateaugay, N. Y. Trout River, N. Y. Fort Covington, N. Y. Hogansburgh, N. Y. Whitehall, N. Y.
Oswegatchie,	Ogdensburgh,		Morristown, N. Y. Waddington, N. Y. Lisbon, N. Y. Louisville, N. Y. Massena, N. Y. Hammond, N. Y.
Cape Vincent,	Cape Vincent,		Clayton, N. Y. Alexandria Bay, N. Y. Sackett's Harbor, N. Y. Dexter, N. Y. Millen's Bay, N. Y. Sandy Creek, N. Y. Henderson, N. Y. Chaumont, N. Y.
Oswego,	Oswego,		Fair Haven, N. Y. Sodus Point, N. Y.
Genesee,	River Genesee (Rochester,)		Pultneyville, N.Y. Oak Orchard, N.Y. } During navg'n. Charlotte, N. Y.
Niagara,	Suspension Bridge,		Niagara Falls, N. Y. Port Day, N. Y. Tonawanda, N. Y. Lewiston, N. Y. Wilson, N. Y. Olcott, N. Y. Youngstown, N.Y. Yates River, N.Y. } During navigation.
Buffalo Creek,	Buffalo,		North Buffalo, N. Y. Black Rock Ferry, N. Y. Tonawanda, N. Y. International Bridge, N. Y. East Buffalo, N. Y.
Dunkirk,	Dunkirk,	Barcelona. Silver Creek. Cattaraugus Creek.	

New Jersey.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are Stationed.
Newark,	Newark,	Elizabeth.	
Perth Amboy,	Perth Amboy,	New Brunswick,	Point Pleasant, N. J.
		Middletown Point.	
Little Egg Harbor,	Tuckerton.		
Great Egg Harbor,	Somers' Point,		Bargaintown, N. J.
			Atlantic City, N. J.
Bridgeton,	Bridgeton,	Salem,	Mauricetown, N. J.
		Port Elizabeth,	Goshen, N. J.
Burlington,	Burlington,	Trenton,	Trenton, N. J.

Pennsylvania.

Philadelphia,	Philadelphia,	Camden,	Camden, N. J.
		Chester,	Chester, Pa.
Erie,	Erie.		
Pittsburgh,	Pittsburgh.		

Delaware.

Delaware,	Wilmington,	New Castle,	Seaford, Del.
		Port Penn,	New Castle, Del.
		Delaware City,	Lewes, Del.

Maryland.

Eastern,	Crisfield,	Salisbury.	
Baltimore,	Baltimore,	Cambridge,	Havre de Grace, Md.
		Easton.	
		Havre de Grace.	
Annapolis,	Annapolis,	Benedict,	Town Creek, Md.
		Lower Marlborough.	
		Town Creek.	
		Cedar Point.	
		Nottingham.	
		Saint Mary's.	

District of Columbia.

Georgetown,	Georgetown,		Washington, D. C.

Virginia.

Cherrystone,	Cape Charles City,	Snow Hill,	Onancock, Va.
		Folly Landing,	Chincoteague, Va.
Alexandria,	Alexandria,	Potomac.	
Tappahannock,	Tappahannock,	Port Royal.	
		Fredericksburgh.	
		Yeocomico.	
Newport News,	Newport News,	Yorktown,	Yorktown, Va.
Norfolk&Portsmouth,	Norfolk&Portsmouth,	Suffolk.	
		Smithfield.	
Petersburgh,	P'sburgh to CityPoint,		City Point, Va.
Richmond,	Richmond,		West Point, Va.

North Carolina.

Albemarle,	Edenton,		Elizabeth City, N. C.
Pamlico,	New Berne,		Washington, N. C.
			Portsmouth, N. C.
			Hatteras, N. C.
Beaufort,	Beaufort.		
Wilmington,	Wilmington.		

South Carolina.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are stationed.
Georgetown,	Georgetown.		
Charleston,	Charleston.		
Beaufort,	Beaufort,		Port Royal, S. C. Coosaw, S. C.

Georgia.

Savannah,	Savannah,	Augusta.	
Brunswick,	Brunswick,	Frederica, Darien.	Darien, Ga.
Saint Mary's,	Saint Mary's,	Atlanta.	

Florida.

Fernandina,	Fernandina.		
Saint Johns,	Jacksonville.		Mayport, Fla.
Saint Augustine,	Saint Augustine,		Indian River, Fla.
Key West,	Key West,		Punta Rassa, Fla.
Tampa,	Tampa.		
Saint Mark's,	Cedar Keys,	Saint Marks, Magnolia,	Saint Marks, Fla.
Apalachicola,	Apalachicola,		West Pass, Fla.
Pensacola,	Pensacola,		Saint Andrew's Bay, Fla.

Alabama.

Mobile,	Mobile,	Montgomery,

Mississippi.

Pearl River,	Shieldsborough,	East Pascagoula, Pearlington. Ship Island.	Pascagoula, Miss.
Natchez,	Natchez,	Grand Gulf.	
Vicksburg,	Vicksburg.		

Louisiana.

New Orleans,	New Orleans,	Wheeling, W. Va.,	Wheeling, W. Va.
		Cincinnati, Ohio,	Cincinnati, Ohio.
		Louisville, Ky.,	Louisville, Ky.
		Saint Louis, Mo.,	Saint Louis, Mo.
		Nashville, Tenn.,	Nashville, Tenn.
		Memphis, Tenn.,	Memphis, Tenn.
		Evansville, Ind.,	Evansville, Ind.
		Burlington, Iowa,	Burlington, Iowa.
		Galena, Ill.,	Galena, Ill.
		Dubuque, Iowa, Leavenworth, Kans.	Dubuque, Iowa.
		Omaha, Nebr.,	Omaha, Nebr.
		Kansas City, Mo.,	Kansas City, Mo.
		Saint Joseph, Mo.,	Saint Joseph, Mo.
		Shreveport, La.,	Shreveport, La.
		La Crosse, Wis.,	La Crosse, Wis.
		Chattanooga, Tenn.,	Chattanooga, Tenn.
		Portsmouth, Ohio,	Portsmouth, Ohio.
Teche,	Brashear (Morgan City)		Calcasieu Pass, La.
		Paducah, Ky.	
		Lincoln, Nebr.	
		Rock Island, Ill.	
		Peoria, Ill.	
		Sioux City, Iowa.	

Texas.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are stationed.
Galveston,	Galveston,	Sabine. Houston.	
Saluria,	Eagle Pass,	San Antonio. Matagorda. Copano. Lavaca.	Del Rio, Texas.
Corpus Christi,	Corpus Christi,	Aransas,	Laredo, Texas. Carrizo, Texas. Aransas Pass, Texas.
Brazos de Santiago,	Brownsville,		Point Isabel, Texas. Edinburgh, Texas. Rio Grande City, Texas. Roma, Texas. Santa Maria, Texas. Salado, Texas.
Paso del Norte,	El Paso,		San Elizario, Texas. La Noria, Texas. Presidio del Norte, Texas. Deming, N. M. Tucson, Ariz. Yuma, Ariz. Charleston, Ariz. Arivaca, Ariz. Calabasas, Ariz. Line City (Isaacson), Ariz.

California.

San Diego,	San Diego.		
Wilmington,	Wilmington,	Santa Barbara. San Buenaventura. Hueneme.	
San Francisco,	San Francisco,	Vallejo.	
Humboldt,	Eureka,	San Luis Obispo, Crescent City.	San Luis Obispo, Cal.

Oregon and Washington.

So. Dist. of Oregon,	Coos Bay (Emp. City),	Ellensburg. Port Orford. Gardner.	
Yaquina,	Yaquina,	Newport.	
Oregon,	Astoria.		
Willamette,	Portland.		
Puget Sound,	Port Townsend, Seattle, sub-port. Tacoma, sub-port. Port Angles, sub-port. New Whatconee, " Aberdeen, "		Sooyoos and Colvill, Wash. San Juan & Friday H'br, " Sehorn, Washington.

Alaska.

Alaska,	Sitka,		Wrangel, Alaska. Kodiak, Alaska. Onalaska, Alaska.

Montana and Idaho.

Montana and Idaho,	Fort Benton.		

Minnesota.

Minnesota,	Saint Paul, Minneapolis, sub-port,		Neeche, Dak. Saint Paul, Minn. Bismarck, Dak.
Duluth,	Duluth,		Turtle Mountain, Dak. Pembina, Dak.

Wisconsin.

Milwaukee,	Milwaukee,	Kenosha, Racine, Sheboygan, Green Bay, Depere,	Kenosha, Wis. Manitowoc, Wis. Green Bay, Wis., } During Sheboygan, Wis., } navigation. Racine, Wis., } tion.

Michigan.

Districts.	Ports of Entry.	Ports of Delivery.	Ports and Places at which Deputy Collectors or Surveyors are stationed.
Michigan,	Grand Haven,	Cheboygan,	St. Ignace, Mich. D'ng nav. Cheboygan, Mich. Mackinac, Mich. Charlevoix, Mich. } During Frankfort, Mich. } nav'n. Manistee, Mich. Ludington, Mich. Pentwater, Mich. } During Montague, Mich. } navi- P'tSherman, Mich. } gation. Muskegon, Mich. Holland, Mich.
Huron,	Port Huron.	Manistee, Ludington.	Algonac, Mich. Bay City, Mich. East Saginaw, Mich. Marine City, Mich. Saint Clair, Mich.
Detroit,	Detroit,		Grosse Isle, Mich. Wyandotte, Mich. Mount Clemens, Mich. Springwells, Mich. Newport, Mich. Ecorse, Mich. Grosse Point, Mich. New Baltimore, Mich. Trenton, Mich. Gibraltar, Mich. Monroe, Mich. Rockwood, Mich.
Superior,	Marquette,	Sault Saint Marie, Mackinaw,	L'Anse, Mich. Houghton, Mich. Ashland, Mich. Bayfield, Mich. Escanaba, Mich. Menominee, Mich. Detour, Mich. Sault St. Marie, Mich. White-Fish Point, Mich. Isle Royal, Mich.
Port of Delivery only,		Grand Rapids.	

Indiana and Illinois.

Chicago,	Chicago,	Waukegan, Michigan City.	Michigan City, Ind.

Indiana.

		Indianapolis,	Indianapolis, Ind.

Ohio.

Miami,	Toledo.		
Sandusky,	Sandusky,		Kelly's Island, Ohio. Marble Head, Ohio. Put-in Bay, Ohio. Vermillion, Ohio. Huron, Ohio. Port Clinton, Ohio. Fremont, Ohio.
Cuyahoga,	Cleveland,	Fairport,	Lorain, Ohio. Fairport, Ohio. Ashtabula, Ohio. Conneaut, Ohio. Amherst, Ohio.
Port of Delivery only,		Columbus.	

Colorado.

		Denver,	Denver, Col.

Arizona.

	Nagoles.		

Dakota.

	Pembina, N. D.	Sioux Falls, S. D.	

Ports at which Merchandise may be Entered for Transportation to other Ports without Appraisement, under the Act of June 10, 1880.

Boston, Mass.
Baltimore, Md.
Bath, Me.
Chicago, Ill.
Charleston, S. C.
Cleveland, Ohio.
Detroit, Mich.
Galveston, Texas.
Key West, Fla.
Mobile, Ala.
New York, N. Y.
Newport News, Va.
New Orleans, La.
Norfolk, Va.
Philadelphia, Pa.
Portland, Me.
Port Huron, Mich.
Portland, Oregon.
Port Townsend, Wash.
Pensacola, Fla.
Rochester, N. Y.
San Diego, Cal.
San Francisco, Cal.
Sault Ste. Marie, Mich.
Savannah, Ga.
Seattle, Wash.
Sioux City, Iowa.
Tacoma, Wash.
Toledo, Ohio.
Wilmington, Cal.

Ports to which Merchandise may be Transported without Appraisement. under the Act of June 10, 1880.

Albany, N. Y.
Atlanta, Ga.
Buffalo, N. Y.
Burlington, Vt.
Boston, Mass.
Baltimore, Md.
Bath, Me.
Bridgeport, Conn.
Charleston, S. C.
Chicago, Ill.
Cincinnati, Ohio.
Cleveland, Ohio.
Columbus, Ohio.
Detroit, Mich.
Denver, Colo.
Duluth, Minn.
Dubuque, Iowa.
Evansville, Ind.
Georgetown, D. C.
Galveston, Tex.
Grand Rapids, Mich.
Hartford, Conn.
Indianapolis, Ind.
Jacksonville, Fla.
Kansas City, Mo.
Key West, Fla.
Louisville, Ky.
Lincoln, Nebr.
Middletown, Conn.
Milwaukee, Wis.
Minneapolis, Minn.
Memphis, Tenn.
Mobile, Ala.
Newport News, Va.
New York, N. Y.
New Haven, Conn.
Norfolk, Va.
New Orleans, La.
Omaha, Nebr.
Providence, R. I.
Philadelphia, Pa.
Pittsburgh, Pa.
Portland, Me.
Portsmouth, N. H.
Port Huron, Mich.
Portland, Oreg.
Port Townsend, Wash.
Rochester, N. Y.
Richmond, Va.
Savannah, Ga.
Saint Louis, Mo.
Saint Joseph, Mo.
Saint Paul, Minn.
San Antonio, Texas.
San Francisco, Cal.
San Diego, Cal.
Sault Ste. Marie, Mich.
Seattle, Wash.
Sioux City, Iowa.
Springfield, Mass.
Tacoma, Wash.
Tampa, Fla.
Toledo, Ohio.
Wilmington, Del.
Wilmington, N. C.

Ports Designated by the Secretary of the Treasury, under Authority of Section 3005, R. S., from which Imported Merchandise may be forwarded in Bond in Transit through the United States to the Republic of Mexico.

Boston, Mass.
Baltimore, Md.
Brownsville, Texas.
Corpus Christi, Texas.
Galveston, Texas.
New York, N. Y.
New Orleans, La.
Philadelphia, Pa.
San Francisco, Cal.
Wilmington, Cal.

Ports at which Bonded Warehouses are Established.

Buffalo, N. Y.
Boston, Mass.
Baltimore, Md.
Bangor, Me.
Bath, Me.
Belfast, Me.
Booth Bay, Me.
Beaufort, N. C.
Burlington, Vt.
Chatham, Mass.
Castine, Me.
Chicago, Ill.
Cleveland, Ohio.
Chattanooga, Tenn.
Corpus Christi, Texas.
Duluth, Minn.
Detroit, Mich.
Erie, Pa.
Eastport, Me.
El Paso, Texas.
Ellsworth, Me.
Evansville, Ind.
Gloucester, Mass.
Galveston, Texas.
Hartford, Conn.
Harwich, Mass.
Hancock, Me.
Key West, Fla.
Memphis, Tenn.
Mobile, Ala.
Minneapolis, Minn.
Morristown (Ogdensburgh), N. Y.
New York, N. Y.
Newburyport, Mass.
New Orleans, La.
New Haven, Conn.
New London, Conn.
Oswego, N. Y.
Philadelphia, Pa.
Pittsburgh, Pa.
Provincetown, Mass.
Plymouth, Mass.
Plattsburgh, N. Y.
Portland, Me.
Portsmouth, N. H.
Providence, R. I.
Perth Amboy, N. J.
Portland, Ore.
Rochester, N. Y.
Rouse's Point, N. Y.
Salem, Mass.
Saint Louis, Mo.
San Francisco, Cal.
Saint Vincent, Minn.
Suspension Bridge, N. Y.
Savannah, Ga.
Wiscasset, Me.
Wilmington, N. C.
Wellfleet, Mass.
Waldoborough, Me.
Wilmington, Del.

NOTE.—Goods in bond arriving at the ports of Norfolk, Va., Louisville, Ky., Saint Paul, Minn., Milwaukee, Wis., Georgetown, D. C., New Bedford, Mass., Albany, N. Y., Cincinnati, Ohio, Brownsville, Texas, and Indianapolis, Ind., are stored in the Custom-house premises at those ports.

TREASURY CIRCULAR,

RELATIVE TO THE GUANO ISLANDS APPERTAINING TO THE UNITED STATES.

TREASURY DEPARTMENT
February 12, 1869.

To COLLECTORS OF CUSTOMS:

You will find hereto annexed a corrected list of the Guano Islands, bonded under the Act of August 18, 1856, as appears by the bonds and papers, transmitted from the Department of State, now on file in the office of the First Comptroller of the Treasury.

The several islands named and described in said list having been duly bonded, and considered by the President of the United States "as appertaining to the United States," in manner and form prescribed by said Act, and, as a consequence thereof, brought under the laws regulating the coasting trade, your attention is directed to the same with a view to the proper enforcement of these laws regulating intercourse with said islands.

By the first proviso of the second section of the above-named Act [11 Stat., p. 119,] it is provided:

"That no guano shall be taken from said islands, rock, or key, except for the use of citizens of the United States, or of any person resident therein." [*For partial suspension of this prohibition, see second section of the Act of July* 28, 1866.]

It is further provided by the aforesaid second section, that "The introduction of guano from said islands, rocks, or keys, shall be regulated as the coasting trade between the different parts of the United States, and the same laws shall govern the vessels concerned therein."

And, as the laws of the United States forbid foreign vessels from engaging in the coasting trade, and as commercial intercourse with these islands thus form a part of said trade, you are hereby requested to use all due vigilance to prevent the infraction of any law or regulation upon that subject.

H. MCCULLOCH,
Secretary of the Treasury.

GUANO ISLANDS

PERTAINING TO THE UNITED STATES AND BONDED UNDER ACT OF AUGUST 18, 1856.

	LATITUDE.	LONGITUDE.
America Islands,	3° 40′ N.	159° 28′ W.
Anchor Key,	14° 18′ N.	80° 08′ W.
Anne's,	9° 49′ S.	151° 15′ W.
Baker's, or New Nantucket,	0° 15′ N.	176° 30′ W.
Barber's,	8° 54′ N.	178° 00′ W.
Barren, or Starve,	5° 40′ S.	155° 55′ W.
Bauman's Islands,	11° 48′ S.	154° 10′ W.
Birnies',	3° 35′ S.	171° 39′ W
Booby Key,	14° 14′ N.	80° 30′ W.
Caroline,	9° 54′ S.	150° 07′ W.
Christmas,	1° 58′ N.	157° 10′ W.
Clarence,	9° 07′ S.	171° 40′ W.
Dangerous,	10° 00′ S.	165° 56′ W.
Dangers Rock,	6° 30′ N.	162° 23′ W.
David's,	0° 40′ N.	170° 10 W.
Duke of York,	8° 30′ S	172° 10′ W.
Enderbury,	3° 08′ S.	174° 14′ W.
Enderbury,	3° 08′ S.	171° 08′ W.
Farmer's,	3° 00′ S.	170° 50′ W.
Favorite,	2° 50′ S.	176° 40′ W.
Flint,	10° 32′ S.	162° 05′ W.
Flint's,	11° 26′ S.	151° 48′ W.
Frances,	9° 58′ S.	161° 40′ W.
Frienhaven,	10° 00′ S.	156° 59′ W.
Gallego,	1° 42′ N.	104° 05′ W.

GUANO ISLANDS.—(*Continued.*)

	LATITUDE.	LONGITUDE.
Ganges,	10° 59′ S.	160° 55′ W.
Gardner's,	4° 40′ S.	174° 52′ W.
Great and Little Swan Islands, in Caribbean Sea,		
Groninque,	10° 00′ S.	156° 44′ W
Hero, or Starbuck,	5° 25′ S.	155° 56′ W.
Howland, or Nowlands,	0° 52′ N.	176° 52′ W.
Humphrey's,	10° 40′ S.	160° 52′ W.
Jarvis,	0° 21′ S.	159° 52′ W.
Johnson's Islands,		
Kemn's,	4° 41′ S.	173° 44′ W.
Lideron's,	11° 05′ S.	161° 50′ W.
Low Islands,	9° 33′ S.	170° 38′ W.
Makin,	3° 02′ N.	172° 46′ W.
Malden's,	4° 00′ S.	155° 00′ W.
Mary Letitia's,	4° 40′ S.	173° 20′ W.
Mary's,	2° 53′ S.	172° 00′ W.
Mathew's,	2° 03′ N.	173° 26′ W.
McKean,	3° 35′ S.	174° 17′ W.
Nassau,	11° 30′ S.	165° 30′ W.
Navassa,	18° 10′ N.	75° 00′ W.
New Nantucket, or Baker's,	0° 15′ N.	176° 30′ W.
Northeast Key,	14° 24′ N.	80° 14′ W.
North Keys, (two in number,)	14° 25′ N.	80° 20′ W
North Rocks,	14° 20′ N.	80° 26′ W.
Nowland's, or Howland's,	0° 52′ N.	176° 52′ W
Palmyros,	5° 48′ N.	162° 20′ W
Penhuyn's,	8° 55′ S.	158° 07′ W
Pescado,	10° 38′ S.	159° 20′ W.
Phœnix,	3° 40′ S.	170° 52′ W.
Phœnix,	3° 47′ S.	170° 55′ W.
Prospect,	4° 42′ N	161° 38′ W.
Quiros,	10° 32′ S.	170° 12′ W.
Rierson's,	10° 10′ S.	160° 53′ W.
Rogewein's Islands,	11° 00′ S.	156° 07′ W.
Samarang Islands,	5° 10′ N.	162° 20′ W.
Sand Key,	14° 16′ N.	80° 15′ W.
Sarah Anne,	4° 00′ N.	154° 22′ W.
Serrana Key,	14° 15′ N.	80° 24′ W.
Sidney's Islands,	4° 20′ S.	171° 00′ W.
Starbuck, or Hero,	5° 25′ S.	155° 56′ W
Starve, or Barren,	5° 40′ S.	155° 55′ W.
Staver's,	10° 05′ S.	152° 16′ W.
Triangle Keys, (three in number,)	14° 20′ N.	80° 05′ W.
Uahuga, or Washington,	4° 40′ N.	160° 07′ W
Walker's,	3° 58′ N.	149° 10′ W
Washington, or Uahuga,	4° 40′ N.	160° 07′ W.

The following are added under circular of October 12, 1871, Syn. Series, 936:

	LATITUDE.	LONGITUDE.
Pedro Keys,	17° 00′ 00″ N.	77° 52′ 00″ W.
Petrel,	15° 52′ 20″ N.	78° 33′ 10″ W.
Quito Sereno,	14° 30′ 00″ N.	81° 07′ 25″ W.
Roucador	13° 33′ 00″ N.	80° 03′ 00″ W.

POSTAL INFORMATION.*

GENERAL.

Letters addressed to a *town that is not a post-office*, or to a post-office without designating the State, except in the case of large cities that are well known, or that are otherwise improperly addressed, are returned to writer, if known, or are detained in office of mailing for reference to the clerk who has charge of insufficiently directed letters.

Any article of mailable matter bearing a ten cent special delivery stamp in addition to the lawful postage is entitled to immediate delivery on its arrival at the office of address from 7 A.M. to 11 P.M., at free delivery offices, and from 7 A.M. to 7 P.M. at other offices. To entitle such a letter to immediate delivery the residence or place of business of the addressee must be within the carrier limits of a free delivery office and within one mile of any other office. Special delivery stamps are not available for the payment of postage, nor can ordinary postage stamps be used to secure immediate delivery of mail matter.

All valuable letters should be registered.

Send money by money order.

Do not tender checks or drafts in payment of money orders, stamps, etc.

Upon the corner of envelopes supplied by hotels direct what disposal shall be made of letters if undelivered.

All mail matter at large post-offices is necessarily handled in great haste, and should therefore, in all cases be **so plainly addressed as to leave no room for doubt and no excuse for error** on the part of postal employees. Names of states should be written in full (or their abbreviations very distinctly) in order to prevent errors which arise from the similarity of such abbreviations as Cal., Col., Ia., Pa., Va., Vt., Me., Mo., Neb., Nev., N. H., N. M., N. Y., N. J., N. C., D. C., Miss., Mass., Penn., Tenn., etc., when hastily or carelessly written. This is especially necessary in addressing mail matter to places of which the names are borne by several post-offices in different states. Never send letters containing money or valuables by mail without registering them, and never send bank notes or gold or silver money at all if you can procure a check, draft, or money order.

Novel and eccentric forms of direction on mail matter should be avoided, such, for instance, as reversing in the superscription the usual order of the state, city, and person named. All such departures from the established custom only tend to confuse and embarrass the operations of the clerks, and are liable to result in errors and delay.

Business cards, and requests to return if not delivered, and *postage stamps, should not be placed on the backs of letters.* As a rule the address sides only of letters are examined in post-offices, and any notice or instruction intended for the guidance of the post-office should be placed where it will be most readily and easily observed.

When a letter or package has more than one postage stamp attached care should be taken to have the entire surface of each stamp exposed and not have one overlap the other. At the post-office credit is given for the stamps only with the entire surface exposed.

"Local" names that are not those of the post-offices where delivery is desired, and names of private country residences and villas, should be carefully omitted from addresses of correspondence intended for prompt transmission by mail.

Persons and firms changing or intending to change their places of residence or business should promptly notify the postmaster, and should also advise their correspondents and the publishers of newspapers and periodicals to which they are subscribers of their change of address.

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* I desire to acknowledge my indebtedness to Hon. John Field, Postmaster of Philadelphia, for copies of the useful and instructive publications of his office, from which, with his kind permission, these extracts are made.—EDITOR.

After the dissolution of a firm the post-office does not undertake to decide disputes that may arise between the members of the late firm as to the right to receive its mail matter. If they cannot agree as to its disposition, it will be held for thirty days and then forwarded to the Dead Letter Office marked "In dispute," or disposed of as a court of competent jurisdiction shall direct.

In the delivery of circulars and other similar printed matter, the same care is exercised as in the case of letters; but experience has shown that such matter, after having been properly delivered, is frequently cast aside or destroyed by servants and messengers, and never reaches the hands of their employers.

Mail matter that has been returned to the sender as undeliverable or unmailable on account of defective addresses, insufficient prepayment of postage, or otherwise, should not be re-mailed in the same envelope or wrapper bearing the marks originally affixed by the post-office to show the cause of its return, as this practice is liable to cause its second return.

It is forbidden by the regulations of the post-office department to give to any person information concerning the mail matter of another, or to disclose the name of a box holder at a post-office.

Senders of packages of third or fourth-class matter should be careful to write or print their own names and addresses, preceded by the word "From," on the same side of the wrapper as that on which the direction is written (but not to make it so conspicuous as the latter) as otherwise the package may be erroneously returned to themselves as addressees.

As the postal regulations require that preference in dispatch shall always be given to first-class matter, whenever unusual pressure of business requires that any discrimination be made, it is recommended that light printed matter addressed to large cities, such as prices current, which it is important should be always promptly delivered by first carrier trip after arrival, be sealed and prepaid at letter rates, as otherwise its delivery may be necessarily postponed until a later trip by reason of an accumulation of delayed mails or similar causes.

Clerks and carriers are required to be uniformly civil, courteous, and obliging in their official intercourse with the public, and any violation of this rule should be promptly reported to the postmaster.

Forwarding and Return of Domestic Mail Matter.—Letters: Prepaid letters and other first-class matter will be forwarded free on the written request of the person addressed from one post-office to another (and thence to others, if it be desired), and will also be returned free to the senders when their names and addresses appear thereon, if found undeliverable as addressed, whether accompanied by a request to return them or not. When in such a request a certain time is named for the return (not less than three nor more than thirty, days after arrival), it will be complied with; and, if no time is specified, the undeliverable matter will be held for thirty days before it is returned.

Second, Third and Fourth-class Mail Matter.—Matter of these classes cannot be forwarded to new addresses, or returned to the senders, free. If so forwarded, or returned, the postage thereon must be either again fully prepaid at the regular rates, or charged and collected before delivery at the post-office to which it is forwarded or returned. There is no provision in the Postal Regulations for the withdrawal of mail matter of these classes after it has been posted; and, as a rule, applications for such withdrawal can receive no attention, for the reason that the expenditure of time necessary to a search among the mass of such articles would lead to delay of other mail matter.

Free and Franked Mail Matter.—Private individuals can send no matter free in the mails, to any other person whatever, whether the latter be a public officer or not, unless the same be enclosed in an official "penalty envelope," or covered by official "penalty label:" and these are only supplied to the public by authorized officials, inclosed in official communications to which replies are required, and their use for private purposes is punishable by a fine of $300. Packages of mutilated currency, addressed to the Treasurer of the United States for redemption, may be registered without payment of fee, but the postage must be prepaid. Authors and publishers desiring to send copyright books, titles, or other copyright matter, to the Librarian of Congress, may do so on presenting the same, properly addressed, at the office of the Superintendent of Mails, when a receipt for the same will be given and the package forwarded free, under a penalty envelope or label. The franking privilege of senators, representatives, and delegates in Congress, and of certain officers of the Senate and House, extends only to United States public documents, the "Congressional Record," or parts thereof, and speeches or reports contained therein.

POSTAL RATES AND CLASSIFICATION OF MAIL MATTER.

DOMESTIC.

Domestic mail matter, that is, mail matter sent in the mails from some post-office within the United States to some other post-office within the same, is divided into four classes as follows:

First Class.—Postage rate two cents for each ounce or fraction thereof. Written matter, namely letters, postal cards, and all matter wholly or partly in writing whether sealed or unsealed (except manuscript copy accompanying proof sheets, or corrected proof sheets of same) and all matter sealed or otherwise closed against inspection is of the first class. There is no limit to the weight of letters or packages of first-class matter.

Postal Cards. No printing or writing other than the address is allowable upon the address side of nor may anything except an address label be pasted or attached to any postal card. The words "to be called for," or any proper description of the person or place addressed, may be written or printed thereon as part of the address. Any other writing-mark, or seal placed on the address side, or the splitting of the card and writing on the inside, renders it unmailable except at letter rates. *A postal card once delivered cannot be remailed as such.* Postal cards may be forwarded on request, and they should be returned to writer from the office of address when unclaimed; but no request for such return should be placed on the address side. Postal cards cannot be issued by private parties. Cards other than those issued by the department, containing any writing, are subject to letter postage; but if they contain only printed matter, so as to constitute a circular, but one cent is required.

Second Class.—Mail matter of the second class embraces all newspapers and other periodical publications which are issued at stated intervals, and as frequently as four times a year, and are within the following conditions:

1. It must regularly be issued at stated intervals, as frequently as four times a year, bear a date of issue, and be numbered consecutively.
2. It must be issued from a known office of publication.
3. It must be formed of printed paper sheets, without board, leather, cloth, or other substantial binding, such as distinguish printed books for preservation from periodical publications.
4. It must be originated and published for the dissemination of information of a public character, or devoted to literature, the sciences, arts, or some special industry, and having a legitimate list of subscribers; provided, however, that nothing herein contained shall be so construed as to admit to the second-class rate regular publications designed primarily for advertising purposes, or for free circulation, or for circulation at nominal rates.

NOTE.—A "*newspaper*" is defined to be a publication issued at stated intervals, of not longer than one week, for the dissemination of current news, whether it be of general or special character, and having the characteristics of second-class matter prescribed by statute.

A "*periodical*" is a publication not embraced within the above definition of a newspaper, issued at stated intervals, as frequently as four times a year, and having the characteristics of second-class matter prescribed by statute.

Regularity of issue.—The regular periods of issue must be within the statute, and should be shown by the publication itself; but no regularly admitted publication shall be excluded by reason of the omission to state such period in a particular issue. Annuals and semi-annuals are third-class matter, and it is only matter mailed on, or about, the time of its regular publication which is entitled to second-class rates. Unbound back numbers may be mailed to regular subscribers at the pound rate, so long as the publication continues to be published as second-class matter. Bound back numbers should be treated as books, and prepaid as third-class matter. Old copies of newspapers or periodicals, published at prior times, must pay the rate of one cent for each four ounces or fraction thereof.

A known office of publication defined.—A known office of publication is a public office for the transaction of business of the periodical, where orders may be received for subscriptions and advertising during the usual business hours. Publications issued without disclosing the office of publication will not be forwarded unless prepaid at the rate of third-class matter. The office of publication should be disclosed by the publication itself.

Name of publisher must be known.—Where the publication does not disclose the name of publisher, the postmaster of the office of entry should refuse to receive it until informed who the publisher is. If the publishers claim to be a corporation, satisfactory proof of their incorporation and corporate existence should be required.

Regular subscribers defined.—A regular subscriber is a person who has actually paid, or undertaken to pay, a subscription price for a newspaper or magazine, or other periodical, or for whom such payment has been made, or undertaken to be made by some other person; but, in the latter case, such payment must have been made, or undertaken to be made, with the consent, or at the request, of the person to whom such newspaper, magazine, or periodical is sent. Consent is to be implied in the absence of objection by the party to whom the publication is sent.

Advertising sheets defined.—"Regular publications, designed primarily for advertising purposes" embrace, at least, such as the following:

1. Those owned and controlled by one or several individuals, or business concerns, and conducted as an auxiliary, and essentially for the advancement of the main business or calling of those who own or control them.
2. Those which, having no genuine or paid-up subscriptions, insert advertisements free, on the condition that the advertiser will pay for any number of papers which are sent to persons whose names are given to the publisher.
3. Those who do advertising only, and whose columns are filled with editorial puffs of firms or individuals who buy a certain number of copies for distribution.
4. Pamphlets containing marked quotations and the business cards of various business houses opposite the pages containing such quotations.

Subscription price and list requisite.—Satisfactory evidence will be required that publications offered for mailing at pound rates have a legitimate list of subscribers, by each of whom, or for each of whom, with his consent, express or implied, payment of the subscription price has been made, or agreed to be made. Subscription price must be shown by the publication, and will be deemed nominal, within the meaning of the law, when:

1. The publication asserts or advertises that it is furnished to subscribers at no profit.
2. When it appears from the contents that subscriptions are not made because of the value of the publication as a news or literary journal, but because of its offers of merchandise or other consideration substantially equal in value to the subscription price, as an inducement to subscription.
3. When the publication is issued for and distributed among the members of a society, association, or club upon the payment of regular dues, with no distinct and sufficient charge for the publication.

Inclosures not allowable.—Advertising sheets, or handbills, or circulars, or printed slips (except orders for subscription, and bills and receipts for same) folded within the issue of any publication subject the same to the rate for third-class matter (one cent for every two ounces) and sender to a fine of $10 for each offence.

Second-class matter above described is of two kinds:

1. That sent by publishers or news agents.
2. That sent by others than publishers or news agents.

Rate of postage on second-class matter sent by publishers or news agents is one cent per pound, except that on other than weekly newspapers, when the same are deposited in a letter carrier office for delivery by its carriers, the rate is uniform at one cent each, and on periodicals, excepting weeklies, mailed at a letter carrier office for delivery by its carriers, not exceeding two ounces in weight, the rate is one cent each; if weighing over two ounces, two cents each, to be prepaid by postage stamps affixed.

When sent by others than publishers or news agents the postage rate is one cent for each four ounces, or fractional part thereof, to be fully prepaid by postage stamps affixed.

Extra editions, when genuine and not issued as mere advertising sheets, are entitled to the same rates as the regular edition.

Supplements.—Publishers of second-class matter may, without subjecting it to extra postage, fold within their regular issues a supplement; but in all cases the added matter must be germane to the publication which it supplements; that is to say, matter supplied in order to complete that to which it is added or supplemented, but omitted from the regular issue for want of space, time, or greater convenience, which supplements must, in every case, be issued with the publication.

In determining whether supplements, though folded for mailing with regular issues, are mailable as second-class matter, the following rules will be employed when applicable:

1. A publication entirely distinct from and independent of the regular issue, but complete in itself, and in nowise connected with or germane to the regular issue, cannot be adopted as a supplement.

2. "Posters," "show bills," or special advertisements, designed to be posted up, cannot be adopted as supplements.

3. Advertisements, such as appear in the columns of the regular issue, and are charged for at the same rate, but which, in consequence of want of space or for greater convenience of arrangement, are desired to be published in separate sheet or enlarged edition, are proper supplemental matter, as are also advertisements advertising the business of the publications which they accompany, provided there is compliance with the regulations in other respects.

4. It is not required that the supplement sheets be printed at the office of publication of the regular issue, but if printed there or elsewhere, they must be printed with the purpose of being used as supplements to such publications, and not for another distinct and separate use.

5. A supplement consisting entirely of literary matter is proper; but matter printed elsewhere than at the office of publication, to be used as supplements to various newspapers for the purpose of securing circulation to some advertisement of private business therein, does not come within the statutory definition of a supplement, and cannot be adopted as such, even though it be printed therein that it is a supplement to the regular publication.

6. Publications of statutes, or ordinances, proceedings of public or deliberative assemblies, boards, or conventions, advertisements of tax sales, or other notices or advertisements required by law to be published, whether gratuitously or for compensation, are proper supplemental matter.

7. Supplements must, as the law requires, be folded with the regular issues. If mailed separately they must be prepaid as third-class matter.

8. Supplements must in all cases bear the name of the paper with which they are folded, and if they contain advertisements, the number and date corresponding to the regular issue.

9. Maps, diagrams, or illustrations, which are referred to in the publication, or form a necessary part thereof, are admissible without the word "supplement."

Advertisements to be permanently attached.—All advertisements in magazines must be permanently attached thereto by binding, printing, pasting, or otherwise, and must be of uniform size of the pages of the publication.

A supplement and order, bills, receipts, etc., cannot be combined in one.

Second-class matter may be returned to sender upon request, either by written endorsement upon the wrapper or otherwise; but is subject to an additional charge for returning same. Such matter, returned at the request of publisher, will be rated at the transient or four ounce rate.

Foreign publications.—Foreign newspapers, and other periodicals of the same general character as those admitted to the second class in the United States, may be transmitted through the mails at the same rates as if published in the United States, provided they possess the same statutory characteristics as are required in the case of domestic publications; and will be allowed all the privileges and be subject to all the restrictions provided by the regulations applying to second-class matter; and further provided that such publications violate no copyright granted by the United States.

Right of publishers to send sample copies.—Sample copies which may be sent by publishers from the office of publication at the pound rate, are defined to be copies sent to persons not subscribers for the purpose of inducing them to subscribe, or advertise, or become agents therefor.

Sample copies must be exactly like the regular edition sent to subscribers. When made up as a special edition different from the regular edition of the same date for subscribers, or containing advertisements in addition to those in the regular edition, they are not sample copies, but third-class matter.

The number of sample copies is not limited when sent in good faith as such; but they should be put up in single wrappers and each package addressed, and should be plainly marked on the wrapper or exposed face of the package "Sample Copy."

An extra number of the issue cannot be sent as sample copies, upon the order of, or to fulfill a contract by the publisher with an advertiser or advertising agency, and extra numbers mailed pursuant to such order or contract must be prepaid at the four ounce rate.

After a publication has been admitted to the second-class rate, the continuous mailing by the publisher of sample copies in numbers exceeding the issue to regular subscribers, or of such copies continuously to the same person, will be deemed evidence that the publication is primarily designed for advertising or free circulation, and the sample copies will be detained until the facts can be ascertained.

Note.—Several sample copies may be enclosed in one single wrapper to one address, or may be sent in one wrapper addressed to the post-office, and each paper therein properly folded, addressed to some patron of the office, and marked or printed "Sample Copy" on the wrapper or on the exposed face of each of the papers separately addressed. They must not be enclosed in same package with copies intended for subscribers. If so enclosed they must be returned to the publisher for separation.

Sample copies cannot be mailed by news agents at the pound rate.

Rights of News Agents.—News agents are persons, including newsboys, engaged in business as newsdealers or sellers of second-class publications. A mere local or travelling agent for a publication is not a news agent.

The news agent must file with the postmaster at his office of mailing a statement showing the names of the periodicals which he mails, the post-office to which they are directed, the number of subscribers to each on his list, with the dates to which their regular subscriptions extend.

He must furnish the postmaster satisfactory evidence that the publications offered are entitled to the pound rate, and have been duly entered at the office of publication. Satisfactory evidence must also be furnished that the person to whom bulk packages are sent from a news agency are also news agents, and the address upon bulk packages sent to or from a news agency to a news agent should show that the addressee is such agent.

A publisher who purchases for his subscribers a portion of an edition of another second-class publication, is deemed a news agent, and may receive and re-mail the same at the pound rate.

News agents cannot return unsold copies to publishers at the pound rate; but such unsold copies may be sent at the rate of one cent for each four ounces or fractional part thereof. When the news agent desires to return to the publishers merely the heads or small portions of each copy, as evidence that the copy has not been sold, such portions are not entitled to pass at the pound rate, but must be rated as third-class matter.

On all copies sent by news agents to persons not subscribers or other news agents, either gratuitously or to fill orders or otherwise, postage must be prepaid at the transient rate, by affixing ordinary stamps to the package at the rate of one cent for each four ounces or fraction thereof.

Third Class.—*Postage rate, one cent for each two ounces or fractional part thereof.*—Books (printed), circulars, and other matter wholly in print, proof sheets and corrected proof sheets and manuscript copy accompanying the same, are rated as third-class matter. So also are valentines made wholly of paper, business or visiting cards, blank checks, drafts, and similar printed forms, printed blank check books, and books of blank drafts, deeds, insurance blanks, policies, shipping blanks or consignee blanks in book or tablet form, charters in blank for signature, etc., blue prints, photographs, engravings, heliotypes, hektograph prints, lithographs, and similar articles of print.

On matter of this class, or on its wrapper or envelope, or on a tag or label attached, the sender may either write or print his own name, occupation, residence or business address, preceded by the word "from," and may make marks (other than by written or printed words) to call attention to any word or passage in the text, and may correct any typographical errors. There may also be placed upon the blank leaves or cover of any book or other matter of this class, a simple manuscript dedication or inscription not in the nature of personal correspondence. There may also be placed upon the envelope, wrapper, tag or label of matter of this class any printing that is not in its character unmailable as third-class matter, provided there be kept sufficient space for a legible superscription and the necessary postage stamps. Printed circulars may contain the written name of the sender, or of the addressee, and the date.

Manuscript by itself is first-class matter.—Proofs and corrected proofs are third-class matter, and may be accompanied by the original written manuscript.

Blank or printed postal cards or an envelope with printed address on it, may be enclosed in third-class matter for reply without subjecting the package to a higher rate. No written address can be placed thereon.

There is no limit of weight to single volumes of printed books, but other third-class matter is limited to four pounds.

For the protection of third-class matter, wooden or pasteboard rollers or sheets may be used.

Transient newspapers and periodicals mailed by others than the publishers and newsdealers, formerly in this class, are now subject to the postage rate of one cent for four ounces or fractional part thereof.

The third-class rate of postage now applies to seeds, cuttings, bulbs, roots, scions and

plants, although they are still subject to all other regulations governing mail matter of the fourth-class.

Fourth Class.—*Postage rate, one cent for each ounce or fractional part thereof.*—Envelopes with printing, blank bills, letter heads, blank cards, playing cards, address tags, labels, paper sacks, wrapping paper with printed advertisements, blotters (with or without printing), card board and other flexible materials, flexible patterns, plain envelopes, maps mounted, merchandise, models, ornamented paper, sample cards, samples of ores, metals, minerals, original paintings in oil or water colors, drawings, maps, plans, charts, and any other matter not included in the first, second or third classes, and which is not in its form or nature liable to destroy, deface or otherwise damage the contents of the mail bag, or harm the person of any one engaged in the postal service, are rated as fourth-class matter. With matter of this class, properly prepaid as such, the sender may enclose third-class matter, and he may write or print upon the cover, wrapper or label thereof his name, occupation, residence or business address, preceded by the word "from," and any marks, numbers, names or letters for purpose of description. He may also print upon the same anything that is not unmailable as printed matter, and that is not in the nature of personal correspondence, provided there be left sufficient space for a legible superscription and the necessary postage stamps.

Regulations in regard to fourth-class matter now apply to seeds, cuttings, bulbs, roots, scions, and plants, except that the rate of postage thereon is one cent for each two ounces or fraction thereof.

Mailable and Non-mailable.—Liquids, except as hereinafter provided, poisons, explosive or inflammable articles, live or dead (and not stuffed) animals, insects, or reptiles (except as prescribed in the next paragraph), fruits or vegetable matter liable to decomposition, comb honey, guano, or any article exhaling a bad odor must not, under any circumstances, be admitted to the mails; but liquids, not ardent, vinous, spirituous, or malt, and not liable to explosion or spontaneous combustion, or ignition by shock or jar, (and not inflammable, such as kerosene oil), naphtha, benzine, turpentine, and of like character), soft soap, pastes or confections, ointments, salves and articles of similar consistency, may be admitted to the mails, for transmission, within the United States and territories, when enclosed in packages in conformity with the conditions prescribed in the next paragraph. The provisions of these regulations do not apply to packages or parcels addressed to foreign countries, now prohibited from transmission by the Acts of the Universal Postal Union, or by any postal convention or arrangement with any foreign postal administration.

Precautions against Injury to the Mails.—Articles of the fourth class, not absolutely excluded from the mails, but which, from their form or nature, might, unless properly secured, destroy, deface, or otherwise damage the contents of the mail bag, or harm the person of any one engaged in the postal service, may be transmitted in the mails when they conform to the following conditions:

1. When not liquid, or liquefiable, they must be placed in a bag, box, or removable envelope or wrapping made of paper, cloth, or parchment.
2. Such bag, box, envelope, or wrapping must again be placed in a box or tube made of metal or some hard wood, with sliding clasp or screw-lid.
3. In cases of articles liable to break, the inside box, bag, envelope, or wrapping must be surrounded by sawdust, cotton, or other elastic substance.
4. *Admissible liquids and oils* (not exceeding 4 ounces liquid measure), pastes, salves, or articles easily liquefiable, must conform to the following conditions: when in glass bottles or vials, such bottles or vials must be strong enough to stand the shock of handling in the mails, and must be enclosed in a wooden or papier-mache block or tube not less than three-sixteenths of an inch thick in the thinnest part, strong enough to support the weight of mails piled in bags and resist rough handling; and there must be provided, between the bottle and its wooden case, a cushion of cork crumbs, cotton, felt, asbestos, or some other like substance sufficient to protect the glass from shock in handling; the block or tube to be impervious to liquid, including oils, and to be closed by a tightly-fitting screw-lid of wood or metal, with a rubber or other pad so adjusted as to prevent the leakage of the contents in case of breaking of the glass. When enclosed in a tin cylinder, metal case or tube, such cylinder, case, or tube should have a screw-lid with a rubber or cork cushion inside, in order to make the same water-tight, and should be securely fastened in a wooden or papier-mache block (open only at one end) and not less in thickness and strength than above described. Manufacturers and dealers, intending to transmit articles or samples in considerable quantities, should submit a sample package, showing their mode of packing to the postmaster at the mailing office, who will see that the conditions of this section are carefully observed.

5. In case of sharp-pointed instruments, the points must be capped or encased, so that they may not by any means be liable to cut through their enclosure, and where they have blades, such blades must be bound with wire, so that they shall remain firmly attached to each other, and within their handles or sockets. Needles must be enclosed in metal or wooden cases so that they cannot by any means prick through or pass out of their enclosures.

6. Seeds, or other articles not prohibited, which are liable from their form or nature to loss or damage, unless specially protected, may be put up in sealed envelopes, if such envelopes are made of material sufficiently transparent to show the contents clearly without opening.

7. Ink powders, pepper, snuff, or other powders not explosive, or any pulverized dry substances, not poisonous (excepting flour), may be sent in the mails when enclosed in the manner prescribed herein for liquids, or when enclosed in wooden, metal, or papier-mache in such a secure manner as to render the escape of any particles of dust from the package by ordinary handling impossible, and of such strength as to bear the weight and handling in the mails without breaking; the method of packing to be subject to the approval of the General Superintendent of the Railway Mail Service.

8. Queen bees and their attendant bees, and dried insects or reptiles, may be sent in the mails when properly put up, so as not to injure the persons of those handling the mails, nor soil the mail bags or their contents.

9. Hard candies or confectionery, yeast cakes, soap in hard cakes, when wrapped in strong paper boxes or heavy paper wrappers, adequate to prevent all injury to other mail matter in the same bag, are admissible in the domestic mails.

10. Pistols or revolvers, in detached parts, may be sent in the mails; but the mailing postmaster will carefully examine such packages, and will receive them only when sure they are harmless.

11. No specific mode of packing is prescribed for samples of flour: but they should be put up in such manner as to certainly avoid risk of the package breaking or cracking, or the flour being scattered in the mails; and if this be not done, the sample should be excluded.

12. Articles of fourth class matter must be so wrapped that their contents may be easily and thoroughly examined by postmasters, both with reference to the safety of the mails and postal employees, and to the exclusion of matter chargeable as of the first-class.

13. All articles admitted under this and the preceding section must be capable of easy inspection. The name and address of the sender, preceded by the word "from," must be written or printed on each package, with the name and number or quality of the articles enclosed, and also any number, name, mark, or letter for the purpose of identification, may be added, as permitted by law.

14. Whenever any packet of matter other than first-class offered for mailing to any address within the United States *is sealed, or otherwise closed* against inspection, or bears writing not permissible by law, it is subject to postage at letter or first-class rates, and will be treated as a letter; that is, if one full rate, two cents, has been paid, it will be rated up with the deficient postage at letter rates; if less than one full rate has been paid, it will be treated as a short-paid letter.

FOREIGN.

Postal Rates and Conditions applying to Mail Matter addressed to Countries of the Universal Postal Union. For Dominion of Canada and Mexico, see page 96.

Letters.—The following, in mails to Postal Union countries, are subject to treatment as letters:

1. All matter wholly or partly in writing, except commercial papers, which comprise all instruments or documents written or drawn wholly or partly by hand, which have not the character of an actual and personal correspondence, such as papers of legal procedure, deeds of all kinds drawn up by public functionaries, way-bills or bills of lading, invoices, the various documents of insurance companies, copies or extracts of deeds under private seal, scores or sheets of manuscript music, manuscripts of articles for publication in newspapers, manuscripts of work forwarded separately, etc., and except also United States postal cards, and writing with articles of other classes not in excess of that which is prescribed for each separately.

2. Reproductions obtained by process of chromography, polygraphy, hectography papyrography, velocigraphy, etc., except in lots of 20 or more precisely similar copies,

when mailed at post-office windows (not dropped in boxes), when they may be accepted under rates and conditions applicable to "printed papers."

3. Copies obtained by the copying press.

4. Stamps or forms of prepayment, whether obliterated or not, as well as all printed articles constituting the representative sign of a monetary value, which is held to attach to bonds, bank notes, commercial bills of exchange, etc., which have been fully executed by the makers, and such articles are therefore excluded from reduced postage.

5. Packets of samples of merchandise and commerical papers (when fully prepaid at letter rates) exceeding the limits of weight or dimension prescribed.

6. Cards even though wholly in print bearing the title "Postal Card."

Postage rate and prepayment.—The prepaid postage rate on letters is 5 cents for each 15 grammes (½ oz.) or fraction thereof.

2. Prepayment of postage on unregistered articles of this class is optional. If fully prepaid there is no additional charge on delivery, but wholly unpaid articles, sent or received, are subject to the collection of double postage, and those insufficiently prepaid to double the amount of the deficiency on delivery.

Postal Cards.—1. Postal cards must be forwarded without cover.

2. One of the sides must be reserved for the address alone, and the communication written on the other side.

3. It is forbidden to join or attach to post cards any article whatever.

4. Postal cards (single or double), addressed to any Postal Union country may have the sender's name and address stamped on the address side of the card.

5. Postal cards of foreign origin which are posted in the United States will not be forwarded, except as unpaid letters. Except that the reply halves of double postal cards issued by other Postal Union countries will be mailable in this country without charge for postage, when addressed to the country which issued the card.

6. Postal cards addressed to go around the world are excluded from circulation in the mails.

Postage rate and prepayment.—The prepaid postage rate for postal cards to Postal Union destinations is 2 cents.

2. For this purpose the United States issues a "Universal Postal Union" postal card of the denomination of 2 cents, which may be procured at the various stamp windows of the General Post Office, Branch Offices, and of Stamp Agents.

3. Should a United States (1 cent domestic) postal card be used, the additional postage may be prepaid by affixing thereto, near the impressed stamp, but not covering it, an ordinary 1 cent postage stamp. If this be omitted the card will be forwarded subject to collection on delivery of double the deficient postage.

Commercial Papers.—Comprise all papers or documents written or drawn wholly or partly by hand (except letters or communications in the nature of letters, or other papers or documents having the character of an actual and personal correspondence, which, however, is not ascribed to the signature of the sender or to the designation of his name, of his profession, of his rank, of the place of origin, and of the date of despatch; documents of legal procedure, deeds drawn up by public functionaries, copies of or extracts from deeds under private seal, way-bills, bills of lading, invoices and other documents of a mercantile character, documents of insurance and other public companies, all kinds of manuscript music, the manuscript of articles for publication in newspapers, the manuscript of books and other literary works, and other papers of similar description.

2. If any article of this class cannot be made to conform to the conditions herein prescribed, it may only be forwarded if fully prepaid at letter rates.

Wrapping.—Commercial papers must be forwarded under band, or in an open envelope, or prepared in such a manner as to admit of being easily examined.

Limit of weight.—The maximum weight of a packet of commercial papers is fixed at 2 kilograms (4 lbs. 6 ozs.)

Dimensions.—Packets of commercial papers are limited in size to 45 centimeters (18 inches) in any one direction.

Postage rate and prepayment.—The rate of postage on commercial papers is 1 cent for each 2 ounces or fraction thereof; and, while prepayment is optional, a postage of at least 5 cents must be prepaid, even though the article weighs within 10 ounces.

3. *Insufficiently prepaid articles* of all classes are chargeable with double the amount of the deficient postage, to be collected on delivery.

Printed Papers.—"Printed papers" include (see exceptions below) newspapers and periodical works, printed circulars, books (stitched or bound), pamphlets, sheets of music (printed), visiting cards, address cards, proofs of printing (with or without the manuscript relating thereto) engravings, photographs (when not on glass or in frames con-

taining glass), drawings, card-board drawing models stamped in relief (except for Russia and Sweden), papers with raised characters for the use of the blind, plans, maps, catalogues, prospectuses, announcements and notices of various kinds, whether printed, engraved, or lithographed, and in general all impressions or copies obtained upon paper, parchment, or card-board by means of printing, lithographing, or any other mechanical process easy to recognize, except the copying press.

The mechanical processes called chromography, polygraphy, hectography, papyrography, velocigraphy, etc., are considered as "easy to recognize," and copies of papers produced by such processes are therefore required to be treated as "printed matter," provided they are presented for mailing at post-office windows (not dropped in boxes) in lots of not less than 20 precisely similar copies.

Exceptions.—The following articles are excluded as "Printed papers:" (*a*) From mails to Russia.—Newspapers and other political publications, unless addressed to members of the reigning Imperial family, ministers of the Empire, or members of the Diplomatic Corps, or subscribed for at Russian post-offices; non-political publications, except those subscribed for at Russian post-offices, or addressed to the Public Imperial Library, the Academy of Sciences, the higher educational establishments, or established book stores, and books in the Russian language, published elsewhere than in Russia. (*b*) From mails to Spain.—Missals, breviaries, and other liturgical books pertaining to the Catholic religion; works of Spanish authors reproduced abroad in contravention of the law respecting intellectual property, and reproductions of the hydrographic maps published by the Spanish ministry of Marine.

Foreign reprints of English copyright works sent to Great Britain and Ireland may be forfeited under the laws of that country at the instance of Her Majesty's subjects who possess such copyright property.

Cards bearing the title "Postal Card" are not transmissible at the rate applicable to printed matter.

2. If any packet of printed papers cannot be made to conform to the conditions above prescribed, it may only be forwarded if fully prepaid at letter rates.

Writing permitted with Printed Matter.—Packets of printed matter must not contain any letter or manuscript note having the character of an actual and personal correspondence. The following, however, may be written in or on such packets without subjecting them to letter rates of postage:—1. The signature of the sender or the designation of his name, of his profession, of his rank, of the place of origin, and of the date of dispatch. 2. A dedication or mark of respect offered by the author. 3. The figures or signs merely intended to mark the passages of a text in order to call attention to them. 4. Prices added upon the quotations or prices current of exchange or markets. 5th and lastly. Annotations or corrections made upon proofs of printing or musical compositions, and relating to the text or to the execution of the work. Printed offers of orders for books may have the offers or orders indicated thereon in writing by crossing out or underscoring; printed matter may bear manuscript corrections of typographical errors; and invoices of bills may be enclosed in the same package with printed matter to which they relate without subjecting the packages to a higher rate of postage than would apply if they contained matter exclusively in print.

Wrapping.—Printed matter must be made up in such a manner as to admit of being easily examined, and must be either placed under band, upon a roller, between boards, in a case open at one side or at both ends, or in an unclosed envelope; or simply folded in such a manner as not to conceal the nature of the packet; or, lastly, tied by a string easy to unfasten. Address cards, and all printed matter presenting the form and consistency of an unfolded card, may be forwarded without band, envelope, fastening, or fold.

Limit of Weight.—The maximum rate of printed matter is fixed at 2 kilograms (4 lbs. 6 ounces).

Dimensions.—Packets of printed papers are limited in size to 45 centimeters (18 inches), in any one direction, except that in mails to Germany and Great Britain; book packets and packets of other printed matter may measure not to exceed 2 feet in length or 1 foot in any other dimension.

Postage Rate and Prepayment.—The postage rate on printed papers is 1 cent for each two ounces or fraction thereof, and, while full payment is optional, a postage of 1 cent must in all cases be prepaid.

Insufficiently prepaid correspondence of all classes is chargeable with double the amount of the deficient postage, to be collected on delivery.

Sample of Merchandise and Patterns.—Packets of patterns or samples of merchandise for dispatch in the mails to foreign countries are restricted to bona fide trade samples or specimens having no salable or commercial value in excess of that actually

necessary for their use as samples or specimens. Goods sent for sale, in execution of an order, or as gifts, however small the quantity may be, are not admissible at sample rates and conditions. One article of a pair, such as one shoe, one glove, etc., may be sent as a sample. Any packet containing articles liable to customs duty, and all articles of a nature likely to soil or injure the contents of the mail bag or employees of the post-office, are forbidden to be sent by mail. The following are also specially prohibited:

In mails to Roumania.—Plants, such as trees, shrubs, bulbs, roots, etc. (Medicinal roots which are entirely dead, and seeds, may be sent as samples).

In mails to Italy.—Living plants and any living portion of a vegetable, such as branches, bulbs, or roots; samples of tobacco; samples of raw or spun silk in excess of 100 grammes (3½ ozs.) weight. Precious articles and those subject there to customs duties, if sent in the mails to Italy, will be confiscated.

2. If any article of this class cannot be made to conform to the conditions herein prescribed, it may only be forwarded if fully prepaid at letter rates. See also list of "Prohibited Articles."

Writing permitted with Samples.—Samples of merchandise must not bear any manuscript other than the name or profession of the sender, the address of the addressee, a manufacturer's or trade-mark, numbers, and prices, and marks to indicate the weight or size of the quantity to be disposed of.

Wrapping.—Samples of merchandise must be placed in bags, boxes, or removable envelopes, in such a manner as to admit of easy inspection.

Limit of Weight.—Packets of samples of merchandise must not exceed 250 grammes in weight (8¾ ounces), except that, by special agreement between the United States and France, Great Britain, Belgium, Switzerland, and the Argentine Republic packets of samples of merchandise are admissible in the mails between the two countries up to 350 grammes (12 ounces) in weight.

Dimensions.—Samples of merchandise must not exceed the following dimensions: 20 centimeters (8 inches) in length, 10 centimeters (4 inches) in breadth, and 5 centimeters (2 inches) in depth, except that, by special agreement between United States and France, Great Britain, Belgium, Switzerland, the Argentine Republic, and Italy, packets of samples of merchandise are admissible in the mails, exchangeable between those countries and the United States, if not exceeding the following dimensions: 30 centimeters (12 inches) in length, 20 centimeters (8 inches) in width, and 10 centimeters (4 inches) in depth.

Postage Rate and Prepayment.—The postal rate on samples of merchandise is 1 cent for each two ounces or fraction thereof, and, while full prepayment is optional, a postage of at least 2 cents must be prepaid, even though the article weighs within 4 ounces.

2. Insufficiently prepaid correspondence of all kinds is chargeable with double the amount of deficient postage, to be collected on delivery.

Prohibited Articles.—1. In mails to all countries of the Postal Union, letters or packets containing gold or silver substances, coin, jewelry, precious articles, or those liable to customs duty in the country of destination, and those of a nature likely to soil or injure the contents of the mail bag or employees of the post-office.

2. Postal cards or letters addressed to go around the world.

3. There is, moreover, reserved to the government of every country of the Union the right to refuse to convey over its territory, or to deliver, as well articles liable to the reduced rate, in regard to which the laws or decrees which regulate the conditions of their publication, or of their circulation in that country, have not been complied with, as correspondence of every kind which evidently bears inscriptions forbidden by the legal enactments or regulations in force in the same country.

4. Anything relating to lotteries.

Re-forwarding.—1. All mailable matter of Postal Union origin (including such matter from Canada and Mexico) received in the United States may, under written order for redirection, be forwarded from the United States Post-Office of original destination to any other United States Post-Office, or to any Postal Union country, without charge of additional postage therefor, or, if a registered article, without charge of an additional registry fee.

2. Such matter, however, as has been addressed in the first instance to a post-office in the country of mailing, is chargeable on redirection with the same postage, less the sum prepaid, as would have been charged had it been addressed originally to the post-office of ultimate delivery, but, if registered, without additional registry fee.

3. Any article returned to the sender for rectification or completion of its address is not considered, when mailed with a corrected or completed address, as re-forwarded matter, but as newly mailed, and consequently becomes liable to a new charge of postage.

Parcels Post.—Parcels Post Conventions having been concluded between the United States and Jamaica, Barbadoes, the Bahamas, British Honduras, Mexico, the Hawaiian Kingdom (Sandwich Islands), the Leeward Islands, Colombia, Salvador, and Costa Rica, the attention of postmasters and others is called to the following provisions thereof, which apply in the United States to parcels of merchandise (other than samples) and all other articles not prohibited, which are exchanged between the United States and Jamaica through the post-offices of New York and Kingston; between the United States and Barbadoes through the post-offices of New York and Bridgetown; between the United States and the Bahamas through the post-offices of New York and Nassau; between the United States and British Honduras through the post-offices of New Orleans and Belize; between the United States and Mexico, Colombia, and Salvador through the post-offices of those countries designated as exchange offices; between the United States and the Hawaiian Kingdom through the post-offices of San Francisco and Honolulu; between the United States and the Leeward Islands through the post-offices of New York and Antigua.

Postage.—For a parcel not exceeding 1 pound in weight, 12 cents; for every additional pound or fraction of a pound, 12 cents. The postage must, in all cases, be prepaid, and by means of postage stamps, which must be affixed by the sender; and no parcel will be accepted for transmission which is not sufficiently prepaid.

Dimensions and Weight.—The dimensions allowed for Mexico, Colombia and Costa Rica are: greatest length, 2 feet; greatest girth, 4 feet. The dimensions allowed for the other countries are: greatest length, 3 feet 6 inches; greatest length and girth combined, 6 feet; the maximum weight for all destinations, 11 pounds.

Parcels.—How to be put up: Parcels must be securely and substantially packed, so they can be safely transmitted in ordinary mail sacks, but must be so wrapped or enclosed as to permit their contents to be easily examined by postmasters and customs officers. Any article admitted to the domestic mails of the United States may be sent, except those mentioned in the next paragraph.

A letter or communication of the nature of a personal correspondence must not accompany, be written on, or enclosed with any parcel. If such be found, the letter will be placed in the mails, if separable, and if the communication be inseparably attached the whole package will be rejected. If, however, any such should inadvertently be forwarded, the country of destination will collect double rates of postage according to the Universal Postal Union Convention. No parcel may contain parcels intended for delivery at an address other than that borne by the parcel itself. If such enclosed parcels be detected, they must be sent forward singly, charged with new and distinct parcel postage rates.

Prohibited Articles.—The following articles are prohibited from transmission under this arrangement: Publications which violate the copyright laws of the country of destination; poisons and explosive or inflammable substances; liquids and substances which easily liquefy; confections and pastes; live or dead animals, except dead insects and reptiles when thoroughly dried; fruits and vegetables and substances which exhale a bad odor; lottery tickets, lottery advertisements, or lottery circulars; all obscene or immoral articles; articles which in any way damage or destroy the mails or injure the persons handling them.

Address and Mode of Posting.—Each parcel must be plainly directed, giving the name and full address of the person for whom the parcel is intended. It must bear the words "Parcels Post," in the upper left hand corner, and the name and address of the sender. A parcel must not be posted in the letter-box, but must be taken into the post-office and presented at window to the postmaster, or person in charge, between the hours of 9 A.M. and 5 P.M. The sender will, at the time of mailing the parcel, receive a certificate of mailing from the post-office.

Miscellaneous Information.—Packets of patterns or samples of merchandise for dispatch in the mails to foreign countries are restricted to bona fide trade samples or specimens having no salable or commercial value in excess of that actually necessary for their use as samples or specimens. Goods sent for sale, in execution of an order, or as gifts, however small the quantity may be, are not admissible at sample rates and conditions.

Articles not specifically enumerated in postal conventions nor in the United States postal laws and regulations as transmissible in the mails to foreign countries, or which are not homogeneous with those therein enumerated, are not entitled to be sent at the reduced rates of postage fixed for correspondence other than letters, but may be transmitted at letter rates of postage, fully prepaid, provided they are not absolutely excluded from the mails by the provisions of postal conventions, or by the laws and regulations.

Samples of liquids, fatty substances, and powders, whether coloring or not (except such

as are dangerous, inflammable, explosive, or exhale a bad odor), are admitted to the mails exchanged between the United States and those foreign countries which admit such samples to the mails they exchange with the other countries of the Universal Postal Union, provided said samples conform in manner of packing to conditions prescribed for matter of same class in Domestic Mails; and the whole package must not exceed in weight 8¾ ounces, nor in size 8 x 4 x 2 inches, except those addressed to the Argentine Republic, Belgium, France, Italy or Switzerland, which may weigh not to exceed 12 ounces, and measure not to exceed 12 x 8 x 4 inches.

The countries with which the samples in question may be exchanged, so far as the Department has been advised, are as follows, viz.: Germany, Argentine Republic, Austria, Hungary, Belgium, Bolivia, Brazil, Bulgaria, Cameroons (Territory of), Chili, Congo (State of), Costa Rica, Curacoa, and other Netherlands colonies, Denmark, Danish Antilles, Dutch Guiana, Egypt, Spain and the Spanish Colonies, France, the French Colonies, Greece, the Hawaiian Kingdom, Hayti, British India, Italy, Japan, Luxemburg, Norway, the Netherlands, Netherlands East Indies, Peru, Portugal and the Portuguese Colonies, Republic of Honduras, Roumania, Salvador, Servia, Siam, Sweden, Switzerland, Tunis (Regency of), and Turkey.

Prohibited Articles in Mails to all Foreign Countries.—(*a*). Substances exhaling a bad odor, excluded from transmission in domestic mail as being in themselves, either from their form or nature, liable to destroy, deface or otherwise injure the contents of the mail bags or the persons of those engaged in the postal service, are prohibited from transmission in the mails exchanged with foreign countries, as are also obscene, lewd, or lascivious books, pamphlets, etc., and letters and circulars concerning lotteries, so-called gift concerts, etc., also excluded from domestic mails.

(*b*). Certain articles other than those above mentioned, which from their nature or form are liable to destroy, deface, or injure the contents of the mail bags or the persons of those engaged in the postal service, may be transmitted in the mails to foreign countries if bona fide trade samples and exchangeable in the mails with said countries, when inclosed in the form prescribed for such articles in domestic mails.

(*c*). All articles prohibited from domestic mails are also excluded from circulation in the mails to or from foreign countries.

"*Ship Letters.*"—Letters conveyed in vessels not regularly employed in carrying the mails (commonly called "ship letters"), are subject to double rates of domestic postage (4 cents per ounce) on delivery.

Packages excluded from Mails in Foreign Countries.—Packages containing articles of salable value, or dutiable goods, or exceeding the prescribed limit of weight or size, are frequently deposited in post-offices in Europe and elsewhere addressed to the United States, notwithstanding they are excluded from admission to Postal Union mails at less than letter rates by the terms of Universal Postal Union convention. When their character is known, or they are not fully prepaid at letter rates, they are not forwarded from the post-offices where posted, and this leads to complaint here by the addressees. It should be understood that the non-receipt of such packages is usually to be explained by their detention, for the reasons stated above, at the office of mailing, and inquiry concerning them should be addressed there. When such unmailable packages are deposited in a post-office in Germany, they are given in charge of an express company for transportation to the United States outside the mails, and are delivered to agents of the express company, and by them to the addressees, with express and customs charges payable thereon.

Invalid Postage Stamps on Foreign Mail Matter.—Mail matter occasionally reaches the United States from foreign countries which is apparently fully prepaid, but on which postal charges are nevertheless made and collected on delivery. This is explained by the fact that the stamps intended to serve in prepayment are not valid for the payment of postage from the country of origin. United States stamps are useless for prepayment of postage on such letters, as are also postage stamps issued by the Kingdoms of Bavaria and Wurtemburg, which are intended for prepayment there of inland postage only; and letters from those kingdoms, if not prepaid by postage stamps issued by the Imperial Post-office Department of Germany, are treated as wholly unpaid, all other postage stamps being ignored. Postage stamps of no foreign country are recognized when affixed to "ship letters" arriving in the United States.

Dutiable Articles Received in Foreign Mails.—Customs officers are assigned to duty at the proper post-office for the seizure of dutiable articles arriving in the mails from foreign countries. All unsealed packages containing such articles are seized by them; and when letters, sealed packages, or packages the wrappers of which cannot be removed without destroying them, are received in the United States from a foreign country, and there is reason to believe they contain articles liable to customs duties, the customs offi-

cers are notified of the receipt of such letters or packages, and their several addresses; and if any letter or package of this character be addressed to a person residing within the delivery of this office, the addressee thereof is notified that such letter or package has been received, and is believed to contain articles liable to customs duties, and that he must appear at the office of the customs examiners in the post-office building within a time not exceeding twenty days from the date of said notice, and receive and open said letter in their presence.

FOREIGN POSTAGE TABLE.

To the following countries and colonies, which, with the United States and Canada, comprise the Universal Postal Union, the rates of postage are as follows:

Letters, per 15 grammes ($\frac{1}{2}$ ounce), prepayment optional,		5 cts.
Postal cards, each,		2 cts.
Newspapers and other printed matter, per 2 ounces,		1 ct.
Commercial papers	Packets not in excess of 10 ounces,	5 cts.
	Packets in excess of 10 ounces, for each 2 ounces, or fraction thereof,	1 ct.
Samples of merchandise	Packets not in excess of 4 ounces,	2 cts.
	Packets in excess of 4 ounces, for each 2 ounces or fraction thereof,	1 ct.
Registration fee on letters or other articles,		10 cts.

Ordinary letters for countries of the Postal Union (except Canada and Mexico) must be forwarded, whether any postage is prepaid on them or not; but at least 5 cents must be paid on each packet of commercial papers and at least 2 cents on each packet of samples of merchandise.

Argentine Republic, including eastern parts of Patagonia and Terra del Fuego and Staten Island.
Austria-Hungary, including the principality of Lichtenstein.
*Bahamas.**
*Barbadoes, W. I.**
Belgium.
Bolivia.
Bermudas.
Brazil.
British Colonies on West Coast of Africa (Gold Coast Lagos, Senegambia, and Sierra Leone).
British Colonies in West Indies, viz.: Antigua, Dominica, Montserrat, Nevis, St. Christopher, and the Virgin Isles.
British Colonies in West Indies, viz.: Grenada, St. Lucia, Tobago and Turks Islands.
British Guiana.
*British Honduras.**
British India: Hindostan and British Burmah (Aracan, Pegu and Tenasserim), and the Indian postal establishments of Aden, Muscat, Persian Gulf, Guadar and Mandalay.
Bulgaria, principality of.
Ceylon.
Chili, including western parts of Patagonia and Terra del Fuego.
*Colombia, U. S. of.**
Congo, Independent State of.
*Costa Rica.**
Danish Colonies of St. Thomas, St. Croix and St. John.
Denmark, including Iceland and the Faroe Islands.
Dominica, Republic of.
Ecuador.
Egypt, including Nubia and Soudan.
Falkland Islands.
France, including Algeria, the principality of Monaco and French post-office establishments at Tunis, Tangier (Morocco), and at Shanghai (China), Cambodia and Tonquin.
French Colonies:
1. In Asia, French establishments in India (Chandernagore, Karikal, Mahe, Pondicherry and Yanaon) and in Cochin China (Saigon, Mytho, Bien-Hoa, Poulo Condor, Vingh-Long, Hatien, Tschandok).
2. In Africa: Senegal and dependencies (Goree, St. Louis, Bakel, Dagana), May-

* Merchandise may be sent by Parcel Post—12 cents a pound or fraction thereof. Limit of weight, 11 pounds. Mail at Window.

otte and Nossi-be, Gaboon (including Grand Bassam and Assinie), Reunion (Bourbon) Ste. Marie and Tamatave, Madagascar and Obock, east coast.

3. In America: French Guiana, Guadeloupe and dependencies (Desirade or Deseada, Les Saintes, Marie Galante and the north portion of St Martin), Martinique, St. Bartholomew, St. Pierre and Miquelon.

4. In Oceanica: New Caledonia, Tahita, Marquesas Islands, Isle of Pines, Loyalty Islands, the Archipelagoes of Gambier, Toubouai and Tuamotou (Low Islands).

Germany, including the Island of Heligoland.

German Protectorates: Territory of Cameroons (or Kameroun), West Coast of Africa: Territory of the New Guinea Company (in Papua); Territory of Southwest Africa (Grand Namaqua, the Damavas Country and the southern portion of Ovambo, between Cape Colony and Angola); Territory of Togo, Western Africa; the Marshall Islands, in the Pacific Ocean.

Great Britain and Ireland, including Gibraltar, Malta, the dependencies of Malta (Gozzo, Comino and Cominotto) and the Island of Cyprus.

Greece, including the Ionian Isles.

Greenland.

Guatemala.

*Hawaii.**

Hayti.

Honduras, Republic of, including Bay Islands.

Hong Kong, and the post-offices maintained by Hong Kong at Kiung-Chow, Canton, Swatow, Amoy, Foochow, Ning-Po, Shanghai and Hankow (China).

Italy, including the Republic of San Marino, the Italian offices of Tunis and Tripoli, in Barbary, and Assab, Abyssinia.

*Jamaica.**

Japan, and Japanese post-offices at Shanghai (China), and at Fusam-po, Genzanshin and Jinsen (Corea).

Labuan.

*Leeward Islands.**

Liberia.

Luxemburg.

Mauritius and dependencies (the Amirante Islands, the Seychelles and Rodrigues).

Mexico.†

Montenegro.

Netherlands.

Netherland Colonies:

1. In Asia: Borneo, Sumatra, Java (Batavia), Billiton, Celebes (Macassar), Madura, the Archipelagoes of Banca and Rhio (Riouw), Bali Lombok, Sumbawa, Flores, the southwest portion of Timor and the Moluccas.

2. In Oceanica: The northwest portion of New Guinea (Papua).

3. In America: Netherland Guiana (Surinam) Curacoa, Aruba, Bonaire, part of St. Martin, St. Eustatius and Saba.

Newfoundland.

Nicaragua.

Norway.

Paraguay.

Persia.

Peru.

Portugal, including the Island of Maderia, and the Azores.

Portuguese Colonies:

1. In Asia: Goa, Damao, Diu, Macao and part of Timor.

2. In Africa: Cape Verde, Bissao, Cacheo, Islands of St. Thome and Prince's, Adjuda, Mozambique and the province of Angola.

Roumania (Moldavia and Wallachia).

Russia, including Grand Duchy of Finland.

*Salvador.**

Servia.

Siam.

Spain, including Balearic Islands, the Canary Islands, the Spanish possessions on the north coast of Africa (Ceuta, Penon de la Gomera, Alhucemas, Melilla, and the Chaffarine Islands), the Republic of Andorra, and the postal establishments of Spain on the west coast of Morocco (Tangier, Tetuan, Larrache, Rabat, Mazagan, Casablanca, Saffi and Mogadore).

Spanish Colonies:

1. In Africa: Islands of Fernando Po, Annobon and Corisco.

2. In America: Cuba and Porto Rico.

3. In Oceanica: The Archipelagoes of the Mariana (Ladrone) and the Caroline Islands.

4. In Asia: The Philippine Archipelago (Luzon with Manilla, Mindanao, Palawan, Panay, Amar, etc.).

Straits Settlements (Singapore, Penang and Malacca.)

St. Vincent, W. I.

Sweden.

Switzerland.

Trinidad, W. I.

Turkey (European and Asiatic).

Uruguay.

Venezuela.

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* Merchandise may be sent by Parcel Post—12 cents a pound or fraction thereof. Limit of weight, 11 pounds. Mail at Window.

† Same as United States (except merchandise must be sent by Parcel Post).

Postage Rates to Foreign Countries NOT in the Postal Union.—The following are the postage rates to the principal foreign countries which are NOT in the Universal Postal Union. All correspondence to these countries must be fully prepaid.

South Australia: Letters, 5 cents per half ounce; newspapers, 2 cents per copy: other printed matter, 2 cents for each 2 ounces. Samples not admitted.

New South Wales, Victoria, Queensland, New Zealand, West Australia and Tasmania: Letters, 12 cents per half ounce, newspapers, 2 cents a copy; other printed matter and samples of merchandise, 4 cents for each 4 ounces.

Cape Colony, Natal, Orange Free State, St. Helena and Ascension: Letters, 15 cents per half ounce; newspapers, 4 cents for each 4 ounces; other printed matter and samples of merchandise, 5 cents for each 2 ounces. Transvaal: Letters, 19 cents per half ounce; newspapers, 5 cents per 4 ounces; other printed matter and samples, 7 cents per 2 ounces.

China (in British mail via Brindisi): Letters, 13 cents per half ounce; newspapers, 5 cents for each 4 ounces; other printed matter and samples of merchandise, 4 cents for each 2 ounces. To Shanghai via San Francisco: Letters, 5 cents per half ounce; newspapers and other printed matter and samples of merchandise, 1 cent per 2 ounces: postal cards, 2 cents.

Fiji Islands: Letters, 5 cents per half ounce; newspapers, 2 cents a copy; other printed matter, 2 cents for each 2 ounces. Samples not admitted.

Madagascar (except St. Marys, Tamatave and Majunga): Letters, 13 cents per half ounce; newspapers, 4 cents for each 4 ounces; other printed matter and samples of merchandise, 4 cents for each 2 ounces.

Morocco (except Spanish possessions on West Coast): Letters, 15 cents per half ounce; newspapers and other printed matter and samples of merchandise, 2 cents for each 2 ounces.

Mexico and Canada.

Mexico.—Matter mailed in the United States addressed to Mexico is subject to the same postage rates and conditions as it would be if it were addressed for delivery in the United States, except that articles of miscellaneous merchandise (fourth class matter) not sent as bona fide trade samples, are required to be sent by "Parcel Post," and that the following articles are absolutely excluded from the mails without regard to amount of postage prepaid, or the manner in which they are wrapped, viz.:

All sealed packages other than letters in their usual and ordinary form; all packages (including packages of second class matter, which weigh more than 4 lbs. 6 ozs.) except such as are sent by Parcel Post; liquids, pastes, confections and fatty substances; publications which violate any copyright law of Mexico.

Samples of merchandise: Packets not in excess of 4 ounces, 2 cents. Packets in excess of 4 ounces, for each 2 ounces, or fraction thereof, 1 cent.

Canada.—Matter mailed in the United States, addressed to Canada, is subject to the same postage rates and conditions as it would be if it were addressed for delivery in the United States, except that the following articles are absolutely excluded from the mails without regard to the amount of postage prepaid, or the manner in which they are wrapped, viz.:

All sealed packages other than letters in their usual and ordinary form; all packages except single volumes of printed books and packages of second-class matter which weigh more than 4 lbs. 6 ozs.; publications which violate any copyright law of Canada.

Unsealed packages of "Commercial papers," shall be admitted to the mails dispatched from this country to Mexico and Canada at the same rate of postage, and subject to the same conditions as to weight and dimensions, as apply to Commercial papers in the mails dispatched to other countries of the Universal Postal Union.

MANIFESTS AND CLEARANCES.

CIRCULAR

To Collectors and Surveyors of Customs on the Northern, Northeastern, and Northwestern Frontiers of the United States.

TREASURY DEPARTMENT, September 26, 1865.

IN order to secure uniformity in the practice of Customs Officers on our northern, northeastern, and northwestern frontiers, in regard to manifests and clearances, this Department deems it advisable to issue the following instructions:

The second section of the Act of July 14, 1862 (12th Stat., 572, Chap. CLXIX), authorizes "Collectors and Surveyors of the collection districts on the said frontiers to keep on sale blank manifests and clearances required for the business of their districts;" and it is the duty of these officers to see that these documents are in proper form and properly executed.

By the first section of the same Act (12th Stat., 571), the master or manager of a vessel, enrolled or licensed for carrying on the coasting trade on these frontiers, is required, "before the departure of his vessel from any port," to "file a manifest of his cargo with the collector, and obtain a clearance;" which clearance, it is the custom generally, to indorse on a duplicate of the manifest.

If the vessel, on her passage, touches at any intermediate port of the United States, and *there* either lades or unlades any goods, the master or manager is, by the same section, required to report to the collector of such intermediate port such arrival, and produce his manifest (the duplicate above referred to), and the collector (of the intermediate port) is required to certify on such manifest a description of the goods so laden or unladen at his port, and return the manifest to the master or manager; and when the vessel arrives at the port at which the unlading of her cargo is completed, the master or manager must deliver to the collector *there* the manifest, "to be placed on file in his office." As this act does not define the nature or form of the documents in question, we must refer to prior enactments for light.

By the third section of the Act of March 2, 1831 (4th Stat., 487, Rev. Laws, 346), entitled "An Act to regulate the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, and for other purposes," which section provides for the enrolment and license of vessels navigating the waters on those frontiers *otherwise than by sea*, and authorizes them "*to be employed either in the coasting or foreign trade*," these vessels are made, "*in every other respect*, liable to the rules, regulations, and penalties now (March 2, 1831) in force, relating to *registered* vessels on our northern, northeastern, and northwestern frontiers."

What are those "rules, regulations, and penalties," touching the subject under consideration?

The one hundred and sixth section of the Collection Act of 1799 (1st Stat, 702, Rev. Laws, 133) provides that all vessels and vehicles arriving in districts on those frontiers with dutiable goods, shall be provided with "*like manifests*," and that "like entries shall be made;" and that "the powers and duties of officers of the customs shall be exercised and discharged in like manner" as prescribed by the same act in regard to importations "*in vessels from the sea.*"

The requisites of such manifests, as defined by the twenty-third section of the same act (1st Stat., 644, Rev. Laws, 77), are:

1st. That they shall be in *writing*, and *signed* by the master or other person in charge of the vessel: and shall set forth—

2d. The names of all ports and places of embarkation and destination of the cargo.

3d. The "name, description, built, tonnage," and home port of the vessel.

4th. The names of the owners of the vessel, according to her register; the name of the master or other person in charge; the names of consignees, and description of consignments to order, set forth in the bills of lading; and the names of all passengers, distinguishing between cabin and steerage.

5th. A just and particular account of all goods on board, with the marks and numbers thereof; an account of remaining sea-stores, if any; and a particular description of the baggage of each passenger.

It will be your duty, of course, to examine carefully the section itself for more particular information.

The one hundred and eleventh section of the same act (1st Stat., 704, Rev. Laws, 134), provides "That in cases where the forms of official documents, as prescribed by this act, shall be *substantially complied with and observed, according to the true spirit, meaning, and intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.*"

There appears to be but little difficulty in ascertaining what was meant by the act of July 14, 1862, as respects vessels of the United States arriving at our ports on the frontiers referred to, with dutiable goods; and although the status of such vessels going from district to district, with goods exclusively of the growth or manufacture of the United States, is not equally clear, there seems to me to be no doubt that, in regard to both classes of vessels, duplicate manifests of the whole cargo, substantially as prescribed by the twenty-third section of the act of 1799, are required to be delivered to the collector of the port of departure—one of which is to be filed in his office, and the other returned to the master, with a clearance indorsed thereon; that arrivals at intermediate ports are to be reported, and goods laden or unladen *there* to be entered on the manifest remaining in the master's hands; and that this manifest is to be filed at the port where the unlading is completed. That, as to the form and execution of the manifest, it is sufficient, if the spirit of the law be complied with; that the one great object of the act of 1799 was to secure the payment of duties on foreign importations, and when there is no reason to suppose, from the papers or transactions of masters, that they designed to evade or thwart that object, they are not to incur penalties or forfeitures by a deviation from the prescribed forms; that the penalty upon the owners for neglecting to file manifest, obtain clearance, report arrival and lading or unlading of goods at intermediate ports, or to deliver manifest to be filed at the port of destination, as required by the first section of the said act of July 14, 1862, is a fine of one hundred dollars, imposed by the sixth section of the "act to prevent smuggling," &c., passed June 27, 1864 (13th Stat., 198), and that *no penalty* is imposed by either of *these two sections* for unlading goods without a permit.

The penalty for unlading *foreign* goods without a permit is prescribed by the fiftieth section of the act of 1779 (1st Stat., 665, Rev. Laws, 96), the provisions of which, as we have seen, are extended to ports on our northern frontiers by the one hundred and sixth section of the same act. There seems to be no authority for imposing a penalty upon coasting vessels on those frontiers for unlading, without a permit, goods of the growth or manufacture of the United States. Such, at least, was the law prior to the passage of the Act of June 17, 1864 (13th Stat., 134), which repeals the act of 1831, above referred to, and changes the phraseology of the proviso to the third section thereof, so as to read "*Provided*, that such boat, sloop, or vessel shall be, in every other respect, liable to the rules, regulations, and penalties *now in force*, relating to registered and *licensed* vessels." Does the first section of this act containing this proviso change the prior law? I think not. The *general* laws in regard to licensed vessels are so different from those regulating registered vessels, that to hold the vessels on our northern frontiers *subject to both*, would involve the question in endless difficulties and absurd conflicts. The concluding words of the proviso must, in my opinion, be taken in a restricted sense, and held to mean the rules, regulations, and penalties *then* in force relating to United States vessels navigating the waters of those frontiers otherwise than by sea, and authorized by their papers to engage in both the foreign and coasting trade; and this *trade* I hold to be in no way governed by the Coasting Act of 1793.

As the Secretary of the Treasury alone is vested with authority to prescribe regulations and remit penalties under these acts, customs officers should correspond directly with him upon questions relating to the same.

H. McCULLOCH,
Secretary of the Treasury.

MISCELLANEOUS

DECISIONS AND REGULATIONS.

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1. IMPORTED foreign fabrics, bleached and printed in the United States, do not thereby become manufactures of the United States, so as to be legally exempt from duty on re-importation into the United States. (*Tr. Reg.*, 1857, *p.* 571.)

2. Dutiable merchandise imported into the United States, and afterwards exported, although it may have paid duty on the first importation, is liable to duty on every subsequent importation into the United States. (*R. R., pt. iv., art.* 149; *see also Regs.* 1864, *art.* 467.)

3. Manufactures in this country from foreign material, if exported with drawback or return duty, are dutiable if re-imported. (S. S., 1037.)

4. Articles cannot be withdrawn from warehouse for repair, with privilege to export in bond, free of duty. (S. S., 1347.)

5. Domestic alcohol in bond cannot be transferred to manufacturing bonded warehouse, to use in manufacture of medicinal preparations for export, without prepayment of internal revenue tax. (S. S., 1839.)

6. Old sheathing metal taken from the bottom of a foreign vessel at Demerara, and imported on it to the United States, held to be dutiable, although of domestic manufacture and placed on the bottom of the vessel here. (S. S., 1783.)

7. *Samples of Goods.* The class of articles under this title, considered by the Department as admissible free of duty, must be only such as small strips or pieces of silk, cotton, or other fabric; small quantities of raw material, and, generally, articles of any description having little or no intrinsic value as merchandise; in regard to which the proper officers of the customs, in their examinations, are to exercise a reasonable discretion; it being understood that articles of a certain value, although imported under the designation of samples, such as pieces of carpeting, which from their size and form are suitable for and sold as rugs, or bedsides, etc., cannot be exempted from the payment of duty. On their arrival, they must be sent to the appraiser's office for examination. (*Tr. Reg., p.* 582.)

Certain so-called samples, consisting of pieces of worsted reps, suitable for small shawls, cravats, and other purposes, and having, therefore, an actual commercial value, were held to be subject to duty. (S. S., 1385.)

b. Samples Accompanying Invoices.

TREASURY DEPARTMENT, *July* 29, 1876.

The following circular letter, issued by the Department of State, is published for the information and guidance of customs officers:

"DEPARTMENT OF STATE, *Washington, July* 10, 1876.

"*To the Consular Officers of the United States in Great Britain, France, Switzerland, Italy, Austria, Belgium, and Germany.*

"GENTLEMEN: The Secretary of the Treasury, in a letter to this Department, has represented that the samples of merchandise to be imported into the United States from the countries above mentioned, which are usually deposited in the consulate, would be of greater service, in preventing frauds on the revenue, if the whole or a portion of them were forwarded to the collector of the port to which the merchandise is destined, at the same time with the triplicate invoice. It is stated that it does not appear to be expedient to require samples of *all* merchandise specified in the invoices, to be forwarded in this manner; but that it will be sufficient to transmit, with the triplicate invoice, when practicable, the samples (or a portion of the samples in each case) that are usually deposited at the consulates, under existing regulations, or which may properly be called for by the consul in his discretion, where reason therefor exists, and where the same can conveniently be sent. It is further stated that it is not expected that samples of considerable bulk or weight, or of a fragile nature, should ordinarily be forwarded; and that in cases of doubt whether a sample should be attached to the invoice, the decision may be left to the discretion of the consular officer.

"The course above set forth being recommended for adoption by the Secretary of the Treasury, you are instructed to comply therewith so far as may be possible in respect of invoices and samples at your several consulates, and do what may be in your power to assist the revenue officers of the Government in the direction referred to, by requesting samples in cases where they may be useful, and forwarding the same.

"I am, gentlemen, your obedient servant,

(Signed) "JOHN L. CADWALADER,
"Assistant Secretary."

The samples forwarded by consular officers under the instructions contained in the circular, should, so far as practicable, be finally placed with the proper invoices filed in the collector's office. (S. S., 2909.)

Models or samples capable of being used for other purposes, such as castings for carriage hardware fit for use in the manufacture of carriages, although intended for use as models for patterns, are dutiable. (S. S., 2156.)

So are pattern cards, of merchantable value, evidenced by separate charges made thereon in the invoice. (S. S., 2353.)

The Preservation of Samples of Dutiable Merchandise.

TREASURY DEPARTMENT, *August* 19, 18

On and after the first of September proximo, appraisers of merchandise in the several customs districts will be required to retain samples of all silks, woollens, linens, dress and other piece goods; also of all other articles examined and appraised by them, paying ad valorem duties, samples of which, in the judgment of the appraisers, may be conveniently taken and retained without serious detriment to the interests of the importer.

Samples of piece goods should be of a size sufficient to show the width and texture of the article. All samples taken and retained in pursuance hereof should be labelled and carefully filed in the appraiser's office subject to inspection and examination by officers to be assigned to that duty by the Department.

Blank forms of labels to be used for this purpose will be furnished by the Department. (S. S. 2930.)

c. Sample Cards.

TREASURY DEPARTMENT, *November* 11, 1876.

The following circular, issued by the State Department, is published for the information of officers of the customs and others:

"DEPARTMENT OF STATE, *Washington, D. C., October* 16, 1876.

"*To the Consular Officers of the United States in Great Britain, France, Switzerland, Italy, Austria, Belgium, and Germany.*

"GENTLEMEN: The Secretary of the Treasury, in a letter of the 7th instant, refers to the subject of samples of merchandise to be imported into the United States from the countries above mentioned, which are usually deposited in the consulate, and to which your attention was called by a circular of the 10th of July last, marked 'Separate,' and has stated that these samples have commenced to arrive at the various custom-houses of the United States, and that some are so attached to the triplicate invoices as to seriously impair their condition, while others are forwarded separately upon sample cards and so indorsed as to establish their identity with the invoices which accompany them. This latter system of samples, it is stated, is regarded as most suitable for the purposes of the customs officers, and the Secretary of the Treasury has requested that instructions upon the subject may be addressed to you.

"You are, therefore, directed to forward, in future, all samples in the manner suggested, where it is possible to do so, and, to aid you in doing so, I inclose herewith a form of card, to which the samples are to be attached in any proper way, and by which you will be governed when practicable.

"The samples should not, as a rule, exceed the size of the card, which measures seven and a quarter inches long and four inches wide, and where the sample exceeds in size the dimensions of the card, the latter should be attached to the sample, with a tag or otherwise.

"I am, gentlemen, your obedient servant,

"JOHN L. CADWALADER,
"Assistant Secretary."

Any material departure, by consular officers, from the practice directed in this circular, or that alluded to in Department's Circular No. 94, current series, may be reported by officers of the customs, to the end that the matter may be brought to the attention of the Secretary of State, if thought proper by the Department.

LOT M. MORRILL,
Secretary.

Collectors of Customs and others.
(S. S., 3015.)

8. *Horse stolen* in Canada and brought to the United States, and sold to a party, who, not knowing the horse was stolen, paid duty thereon; reclaimed by owner and taken back to Canada. Held not to be an "*importation*" within the meaning of the law, and duty refunded. (S. S., 515.)

9. *Sea stores.* *a.* "An excess of sea stores in vessels arriving from foreign ports, and all articles purchased abroad for sale on board a vessel as saloon stores or supplies, *are dutiable* and must be duly entered on arrival." (*Regs.*, 1874, *art.* 481.)

Sea stores saved from wreck are exempt from duty. (S. S., 566.)

b. Sea stores, foreign. Collectors are the judges of proper complement, estimated according to length of voyage and number of crew. Excess dutiable. (S. S., 1120.)

c. If transferred from one vessel to another, are dutiable. (S. S., 1156.) For rules as to sea stores, fuel, etc., bought in Canada by American coasting vessels, *see* S. S., 1193.

10. *Ballast*, when dutiable. (*See* S. S., 1424 *and* 1542.) Iron kentledge, used for ballast, landed from wreck, dutiable. (S. S., 1440.)

11. *a. Damage* to goods in bond by freezing not a "casualty" under paragraph 1946, pt. I. (S. S., 1089.)

b. Excessive damage or rust to iron, etc., by wreck or other extraordinary cause, may be allowed for under the general law. (S. S., 1138.)

c. Fruit so damaged on voyage as to be worthless, to be treated as if not imported. (S. S., 1937.)

d. Damage reported on goods in store, which have once been examined without observation or report of such damage, will not be allowed except in extreme cases. (S. S., 1890.)

e. Damage to outer coverings of importations. No allowance for. (S. S., 2270.)

f. No damage allowed on salt, for dirt or other foreign matter not received on voyage of importation. (S. S., 2955.)

12. *Vessels and materials for.* *a.* The materials of a condemned foreign vessel, broken up and dismantled in the United States, whether used in the United States or exported, are not an importation within the meaning of the law, and therefore not dutiable. (S. S., 563.)

b. Certain machinery of a vessel, winter-bound in the United States, exported for repairs, held to be dutiable on its return. (S. S., 567.)

c. Foreign vessels losing rudder or stern-post, or breaking shaft, and arriving at a United States port in distress, cannot import others to replace these articles here free of duty. (*Sept.* 26, 1867, *and May* 7, 1870, *N. Y.*)

d. For regulations as to withdrawal of shipbuilding materials under paragraphs 1813–14, *see Treas. Regs.*, 1874, *arts.* 747 *to* 755.

e. The words "iron and steel" in 1813 qualify or limit all the articles enumerated in the provision, to wit, "rods, bars, spikes, nails, and bolts." *Yellow metal bolts* are therefore *not* included. (S. S., 1532.) But yellow sheathing metal is. (S. S., 1238.)

f. Yellow sheathing metal used under 1813, worn out, and removed from vessel in the United States, is not dutiable. (S. S., 1533.)

g. The term "*ship timber*" in 1659 includes only such timber as is evidently used for the *frame* or *keel* of a vessel, or its *masts* or *spars*, and not boards and planks used in finishing it. (S. S., 1343.) Oak timber, commercially known as ship timber, *is* included, although it was intended in part for other uses. (S. S., 1707.) Not so as to oak plank which can be put to other uses. (S. S., 1719.)

h. Repairs (including the materials for) made in a foreign port to a United States registered vessel engaged in the foreign and coasting trade *by sea*, not dutiable. (S. S., 1753.)

13. *Importations for Foreign Embassies.*—The exemption from duty accorded by comity to all articles intended for the personal or family use of foreign ambassadors, ministers, or charges d'affaires to the United States, is not extended to the importations of secretaries of legation, attachés, or consuls. (*July* 11, 1866, *H. F. S.*)

14. *Definition.*—Per centum additions to or reductions of *rates of duty* are estimated upon the amount of duty; per centum additions to duties upon imports "*ad valorem*" are estimated upon the appraised value of the *goods*. (*Oct.* 18, 1861, *Norfolk.*)

15. *Force of Departmental Decisions.*—When the Secretary of the Treasury has deliberately adopted a certain construction of any particular act of Congress, which construction must necessarily govern the entire administration of his Department so far as it relates to the subject-matter of such act, such construction ought, until set aside by superior power, to have the same binding force as the original act. The Department is in duty bound to adhere to it until thus set aside, and the only authority which it is incumbent upon the Secretary of the Treasury to recognize as such superior power is a decision of the court of last resort, or the repeal, amendment, or legislative construction of the act itself. (S. S., 653.)

Where a decision of the Department is made, either lowering the rate of duty previously exacted, or advancing the same, such decision will be held applicable to all subsequent withdrawals from warehouse, for consumption, of the same kind of goods, notwithstanding that protests and appeals may not have been made against the original liquidations of the entries of the goods. (S. S., 1524.)

16. *Articles in Bulk.*—Questions having arisen relative to the meaning of the term "articles in bulk," as used in the 29th section of the Act of July 14, 1870, and in section 2990 of the Revised Statutes (see ante, Part I., 1952), relating to the entry of dutiable merchandise for immediate transportation to an interior port without appraisement, the following general rules were prescribed September 25, 1876, for the information and guidance of officers of the customs:

I. The commercial signification of the term "in bulk," viz., that it has reference to such articles as are usually packed or stowed in the importing vessel in a loose state as contradistinguished from "package-goods," or those inclosed in boxes, barrels, bundles, and the like, is, in view of the intent of the act referred to, deemed by the Department as necessarily qualified by the condition annexed to the privilege by the terms of the Act itself, viz., that such an examination of the merchandise may be made as will satisfy the customs officers that the same corresponds with the manifest and invoice.

II. While, therefore, the Department holds generally that only such merchandise as is either inclosed in boxes, barrels, or other outside coverings or wrappers, duly marked and numbered, or put up in separate and distinct bundles or packages, also duly marked and numbered, in such manner as to admit of satisfactory identification, is entitled to the privileges of the Act, it nevertheless reserves the right to designate, from time to time, such particular articles commonly shipped in bulk as may, under suitable conditions, be deemed fairly within the scope and intent of the Act.

III. In accordance with the views above expressed, the Department hereby designates railroad and bar-iron, when the number of rails or bars is duly specified in the consular invoice, and found on examination to be correct, as entitled to the privilege of immediate transportation as aforesaid: *Provided, however*, That there shall not be any noticeable disparity in the size and weight of the respective rails or bars. (S. S., 2980.)

17. *Countable Goods.*—The provisions of law imposing duty on certain descriptions of goods, according to the count of threads, apply to all cases where such count can be ascertained with sufficient accuracy for the purpose of classification by means of the magnifying glass commonly used for such purpose.

The fact that goods are not termed in trade "countable goods," will not exclude them from classification for duty according to the count of the threads, provided they come within the rule above stated. (S. S., 1478.)

18. *Cotton Linings with Flax Selvage, how classified.*—Cotton linings, manufactured with a few threads of flax in the selvage, which, however, did not change the commercial character of the goods, were held to be dutiable as *countable cottons.* (S. S., 1787.)

19. *Steam Dredge dutiable on Importation.*—A floating steam dredge, self-propelling, to be used in various harbors, would be required upon importation to pay duty, after which it could be transported from one harbor to another for the purpose mentioned. (S. S., 1380.)

20. *Additional and Discriminating Duties.*—Goods remaining in warehouse over a year without payment of duty, are subject to the additional duty of ten per cent., although the withdrawal entry was initiated within the year. (S. S., 1534.)

21. *Carrying-trade on Northern Frontiers.*—Although the Regulations of 1874 (Art. 247) provide for the shipment of merchandise *in cars*, to be transported across Canadian territory, they do *not* authorize the reimportation, free of duty, of domestic merchandise, carried from an American port in Canadian steamers to be transshipped by steamers or cars through Canada to another American port. (S. S., 1858.)

22. *Internal Transportation.*—Free goods, part of an importation intended for an interior port, may be forwarded to destination under the internal transportation laws, paragraphs 1952 to 1955. (S. S., 1831.)

23. *Immigrants' Effects.*—The Attorney-General of the United States having given an opinion that the limitation of $500 as to household effects, specified in section 22 of the Act of July 14th, 1870, ceased to be of any force at the period when the provision in the 5th section of the Act of June 6th, 1872, for household effects took effect, the Department concurred therein, and thereupon decided that household effects of persons arriving in the United States from foreign countries, which were in use abroad for not less than one year, and which are not intended for any other person or persons, nor for sale, were exempt from duty, without limitation as to value. (S. S., 1814.)

Personal effects of immigrants must be imported within six months before or after the owner's arrival. (S. S., 1296. See also "*Carriages*," etc., post, No. 194.)

24. *Measurement of Lumber.*—"Board measure" being synonymous with "inch measure," all sawed lumber subject to duty by the 1000 feet "board measure," whether over or under one inch thick, should be reduced to inch measure for the assessment of duty thereon. (S. S., 1770.)

25. *Invoices of Earthenware* which merely give the aggregate value of the several crates without specifying the items contained therein, not being such as are required by law, will, when presented, be treated as null and void, and entry of the earthenware refused until proper invoices are obtained and produced by the importers (the merchandise in the meantime being treated as unclaimed), or it may be admitted upon giving bonds to produce proper invoices. (S. S., 1292.)

26. *Salt for Curing Fish.*—Seal skins being held to be the product of fisheries, salt may be withdrawn for curing the same, under the limitations prescribed in 1980. (S. S., 1276.)

But *not so* as to salt to be used in curing or preserving "pogie chum" or other fish for the manufacture of manures or fertilizers therefrom, the Department holding the provision to be limited to salt used in the curing of fish for consumption *as food.* (S. S., 1815.)

27. *Certified invoices*, used to make entry at ports of first arrival, cannot again be used, except for reference, at interior ports of destination, to make entry for consumption. Such invoice is part of the record, and cannot be withdrawn or separated therefrom. (S. S., 1892.)

28. *Machinery*, chiefly of iron and wood, though having small portions of steel, does not necessarily take the classification of a manufacture of steel; but retains that of a manufacture of iron or wood according to the leading material. *Separable* values or parts of steel should however pay duty as manufactures of steel. (S. S., 1893.)

29. *Entry by Appraisement* is forbidden under 871, 872, except as to personal effects accompanying the passenger, and as to importations of merchandise valued at $100, or less. (S. S., 1904.)

30. *Colcothar and Venetian Red* are separate and distinct articles of commerce; colcothar being a dry oxide of iron produced by chemical action (but not chemically pure), containing small quantities of lime, sulphuric acid, and sulphate of lime as impurities, while Venetian red is a native or prepared oxide of iron, ground with twenty-five to forty per centum of whiting to make it fit for use as a paint. Colcothar is much heavier and darker in color than Venetian red, and of nearly triple its value in England. (S. S., 1912.)

31. *Whale oil* not wholly the product of American fisheries is dutiable. (S. S., 2887.)

32. *Fish the Product of the Inland Lakes.*—The Department has recently had under consideration the question as to what description of fish are the products of the inland lakes lying between the United States and Canada, and of the rivers flowing into them, as distinguished from fish which are the products of the sea-fisheries of Canada, with a view of establishing some practical guide by which collectors of customs may determine under certain circumstances, from the character of the fish themselves, without regard to other proofs, whether they are or are not entitled to free entry under the Treaty of Washington.

The following extract from a communication addressed to the Department by Professor Spencer F. Baird, United States Commissioner of Fish and Fisheries, under date of the 10th instant, embodies the desired information:

"So far as relates to the fishes of the inland lakes and of the rivers running into them, likely to be imported into the United States, there is but little difficulty, these consisting of brook trout, the salmon trout, the land-locked salmon, the white-fish, the lake herring (a species of white-fish), the muscalunge or large pike, the sturgeon, and the black bass, although the brook trout, the muscalunge, the sturgeon, and the black bass are frequently found elsewhere than within the limits mentioned.

"Possibly the simplest rule to apply would be that of excluding from free entry all fish from

points west of Montreal, unless they can be shown to have been captured in the St. Lawrence River, east of Lake Ontario.

"Fish shipped from points east of Montreal, and on the Atlantic seaboard, would, in reasonable probability, be entitled to free entry, unless they embrace salmon trout, white-fish, lake herring, or cisco, which are exclusively found in lakes or their inlets, and therefore, unless under very exceptional circumstances, would be necessarily dutiable.

"I am unaware whether the provisions of the treaty embrace fresh fish as well as those that are prepared for temporary preservation. If fresh fish come in free, then the subject is very much simplified, as, so far as my knowledge extends, it is only the white-fish and the lake trout that are ever offered in a salted condition, the other species commanding a much higher price as fresh fish. The fish which are strictly maritime, about which there would never be any question, are the mackerel, cod, haddock, hake, pollock, cusk, whiting, and ling, as also the sea trout from Newfoundland and Labrador."

These views are not absolutely mandatory upon collectors of customs, but are published for their information, with the expectation that they will be applied as far as practicable. (S. S., 2862.)

33. *Miniature Compasses* of metal and glass, *unset*, not exclusively used for personal ornaments, are not jewelry, but manufactures of glass, dutiable at 40 per cent. ad valorem. (S. S., 2905.)

34. *Calf- and Cow-hair goods.*—October 26, 1876, the Department ruled: "*First*, That all manufactures commercially known as calf-hair goods may now be safely and properly assumed to contain some admixture of wool, varying in percentage according to the grade of the article; and *Secondly*, That whether they contain wool or not, the Department can no longer consistently refrain from enforcing the provisions of section 2499 of the Revised Statutes," (see ante, Part I, par. 908,) "under which such goods must, by reason of their resemblance, and the uses to which they are applied, be assimilated, for tariff purposes, to manufactures, in whole or in part of wool." (S. S., 3011.)

35. *Entry of Fish from Newfoundland.*—"The Treaty of Washington does not prescribe the channel or mode of importation of articles made free under it. Fish from Newfoundland passing through the St. Lawrence River to a United States port are free, without restriction as to such mode of transit." (S. S., 1930.)

36. *Granite, Definition of Term.*—"The Department has uniformly sustained the construction, that the term 'granite,' as used in the law defining the duty on building-stone, only applies to unmanufactured or undressed granite." (S. S., 1938.)

37. *Manufactures of Wool or Hair.*—"The Department holds that all manufactures of wool or hair, the product of goats or other like animals, are necessarily included under the terms of Schedule L, Title 33, Act of June 22, 1874, and that the manufactures of hair described in Schedule M of the same title and act, as dutiable at 30 per cent. ad valorem, relate wholly to manufactures associated with the terms given in that schedule, that is, to hair seating, crinoline cloth, or manufactures of the same material." (S. S., 1940.)

38. *Withdrawal of Materials for Ship-building.*—"The intent of section 10 of the Act of June 6, 1872, was clearly limited to the aid its terms afforded to ship-building and the employment of American vessels. For this purpose the materials therein named were to be so employed free of duty, but on ceasing to have such relation the claim to exemption from duty ceases. To secure the continued recognition of this relation, the Department directs the transfer to a vessel's register of the indorsement of release of duty entered on any warehouse bond because of the withdrawal of materials for such vessel's use." (S. S., 1960.)

39. *Professional Books of a Journalist.*—Books relating to public policy and pending national and general questions are embraced as such and free. But not books of poetry and fiction. (S. S., 1988.)

40. *Dutiable Values.*—No valuation on the basis of the cost to manufacture an article in any foreign country can be admitted *in any case*. (S. S., 1999.)

41. *Old Sheathing Metal*, not shown to have been removed from vessel for necessary repairs, or if such metal is not actually worn out, the conditions fail under which exemption from duty can be admitted. (S. S., 2007.)

42. *Embroidered Dresses.*—"Manufactures designed for use as clothing, or articles of a finished character, are certainly not included in embroideries, if the material is either silk or wool, the only open question being, whether they are so included, if of linen. The Department adheres, however, to the distinction long recognized as applicable to embroideries, applying it only to articles in which the embroidery constitutes the leading characteristic, and the embroidery work is the chief element of value."

"Linen or silk dresses embroidered for mere ornamentation, and in which the value of the material, apart from the embroidery, is largely in excess of the value of the embroidery, distinctively, must continue to be classified as manufactures of linen or silk respectively." (S. S., 2027.)

43. *Lumber, Walnut and Pine.*—Ordinary black walnut lumber (sawed) is not one of the distinctive woods known in commerce as a cabinet wood, although used for similar purposes. (S. S., 2044.) *Pine lumber* (sawed) is dutiable at $2 per one thousand feet. (S. S., 2103.)

44. *Undervaluation of Goods, Additional Duty on.*—To an inquiry as to the basis upon which additional duty shall be assessed where goods are undervalued in excess of ten per cent., the Department replied as follows:

"Section 2909 of the Revised Statutes provides that there shall be 'levied and collected on such merchandise 20 per cent. of the duty imposed on the same when fairly invoiced.' This section seems to have been taken verbatim from the Act of August 30, 1842, section 17 (5 Stat., 548), except that there is a change in the percentage of additional duty to be imposed."

"The Act of March 3, 1865, section 7, under which additional duty for undervaluation was

assessed prior to the passage of the Revised Statutes, is also found embodied in section 2900 of the latter."

"Under the circumstances, the Department will continue to recognize the Act of 1865, reproduced in section 2900 of the Revised Statutes, as still in force in all respects, without regard to any apparent conflict between its provisions and those of section 2909, which question must be left to the courts to determine." (S. S., 2069.)

45. *Canadian Building Stone* imported by contractors with the United States for the sale and delivery of the same within the United States is dutiable at $1.50 per ton. (S. S., 2090.)

46. *Circular relative to Free Entry of Personal Effects of Tourists and others arriving from Abroad.* (S. S., 2119.)

TREASURY DEPARTMENT, *February* 23, 1875.

The attention of this Department has been called to the impression widely prevailing, that articles purchased for personal use of tourists, or persons returning to the United States from foreign countries, are exempt from duty if designed solely for personal use, and not intended for sale.

The several provisions of law admitting articles free, when accompanying the person, or for personal use, are the following:

"Books, professional, of persons arriving in the United States."

"Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, or for sale."

"Personal and household effects, not merchandise, of citizens of the United States dying abroad."

"Wearing apparel, in actual use, and other personal effects, not merchandise, professional books, implements, instruments and tools of trade occupation, or employment, of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in a manufacturing establishment, or for sale."

It will be seen that, so far as wearing apparel is concerned, only those articles which have been in actual use are exempted from duty, although in many cases this exemption has been applied to all articles of wearing apparel belonging to and contained in the baggage of the owner, whether new or old. New articles of clothing, which have not been in actual use abroad, and not necessary for the present comfort or convenience of the owner, are chargeable with duty; and the fact that they are intended for the future use of the person who brings them, or of another person, and are not for sale, does not exempt them from duty.

Tourists and passengers are, therefore, cautioned to observe the proper care, when arriving with articles claimed to be free as personal effects, in making a separate statement of their effects which have been in actual use abroad from those which are new, in order that the customs officers may readily decide what portions are liable to or exempt from duty.

B. H. BRISTOW,
Secretary of the Treasury.

47. *Grain* imported to be ground is dutiable. (S. S., 2157.)

48. *An importation* at any time during the day on which an act embracing it takes effect is dutiable thereunder. (S. S., 2168.)

49. *Materials* for the manufacture of regalia for religious societies are dutiable. (S. S., 2180.)

50. *Furniture and tackle of vessels* wrecked in American waters, free. (S. S., 2188.)

51. *Internal transportation* of goods valued under $100, and unaccompanied by a certified invoice, is *not* allowed. (S. S., 2211.)

52. *Reshipment in bond* of goods transported to port of delivery is *not* allowed. (S. S., 2212.)

53. *Tobacco-box Shooks.*—Sycamore lumber cut into lengths, and packed in shooks for tobacco-boxes, should be classified under 1146, in accordance with assimilation rules of 908. (S. S., 2226.)

54. *Commission on Cutlery.*—The commission to be added to invoices of cutlery is *the rate actually paid*, when it is 2½ per cent. or over; but under 1869 must in *no case be less* than 2½ per cent. Where commissions are omitted from the invoice a penalty of 100 per cent. in addition must be imposed under 876. (S. S., 2233.)

55. *Machinery of vessels* landed for repairs is not dutiable. (S. S., 2255.)

56. *The internal tax* to be imposed on reimportations of domestic products under section 2500 of the Revised Statutes is that in force at the date of reimportation. (S. S., 2260.)

57. *Machinery of American vessels* wrecked in foreign waters and sold is dutiable on reimportation. (S. S., 2282.)

58. *Compound manufactures*, which can be separated readily, should be separately classified for duty. (S. S., 2300.)

59. *Costs of Cartage, Labor, and Storage.*—Where from the variety of the contents of several cases of merchandise, and the imperfect designation in the invoice, it becomes necessary to order *all*, instead of one, for examination, for correct assessment of duty, the expense must be paid by the owner in accordance with 1888. (S. S., 2343.)

60. *Embroidered wool polonaise patterns* are dutiable under 1162, as manufactures wholly or partly of wool. (S. S., 2352.)

61. *Animals* of superior breed, imported for breeding purposes, although too young for such use at the time of importation, are free if intended therefor in future. (S. S., 2860.)

62. *Breakage.*—"The reduction of 5 per cent. allowed," under 2043, "is to be made from the number of cases specified in the invoice, and no duty is to be assessed either on the wine, bottles, or packing included in such reduction. The same result would be reached by assessing duty on the entire invoice, and then deducting 5 per centum from the amount thus ascertained." (S. S., 2280.)

63. *Plaster statuary* for churches is dutiable. (S. S., 2385.)

64. *Dutiable value* of goods purchased in bond in Canada.—"The Department, after due consideration, has concluded to acquiesce in the decision of the United States Circuit Court, and reverse its former instructions accordingly. The dutiable value of *malt* imported from Canada will, therefore, hereafter be taken at its value in bond in that country, when it shall satisfactorily appear that the article was purchased in bond. The same rule will be held applicable to tea, coffee, wine, etc., exported from England to the United States, which are chargeable with duty on their entry into consumption in that country, but which is not exacted on the exportation thereof from bond, *and also to any other importation similarly situated*." (S. S., 775.)

65. *Entry and Clearance Fees of Small Vessels.*—The practice of levying fees for the entry and clearance of boats under 5 tons, trading with Canada, is approved by the Department. (S. S., 2410.)

66. *Wire Gauge.*—"Stubbs's Birmingham," the standard. (S. S., 2438.)

67. *Scotch Granite Monuments.*—For special directions as to invoicing, see S. S., 2456.

68. *Marking of Damaged Goods.*—For rules, see S. S., 2458 and 2565.

69. *Weights of Smyrna.*—See ante p. 50 of Part IV.

70. *A horse sold* by a citizen of the United States to a foreigner, who took him to Canada to train for racing, and then returned and sold him in the United States at a greatly increased price, held *not* to be entitled to free entry under 1482. (S. S., 2487.)

71. *American sheep*, owned by United States citizen, taken to Mexico shorn, to be pastured there and returned with wool grown, exempt under 1482. (S. S., 2492.) But *contra*, as to wool if shorn abroad and imported. (S. S., 2538.)

72. "*Base Bullion.*"—So-called ores of silver from Mexico, being mixed metals, the product of ores smelted or refined, in which the base metals greatly preponderate, should be classified according to the preponderance of weight and quantity. (S. S., 2507.)

73. *Excess of Weight.*—For regulations for allowance of, see S. S., 2513.

74. *American hoop-iron*, exported as strapping or ties for cotton bales, and returned, is not exempt from duty under 1482. (S. S., 2525.)

75. *American teams*, wagons, etc., taken to Canada for temporary employment, with notice of intention to return, admitted free under 649 on their return. (S. S., 2528.) Also American powder in damaged condition. (S. S., 2755.)

76. *Wrecks*, goods recovered from, are not entitled to free entry under 1807, unless the vessel itself is raised. (S. S., 2979.)

77. *Tin cans filled with petroleum* are not weighable within the meaning of Section 3024, Revised Statutes, and consequently not subject to the payment of 3 cents per 100 pounds for weighing.

The average weight of the two sizes of tin plates used in their manufacture is found to be, for those of 14 by 20, 107 pounds, and for those of 10 by 20, 156 pounds per box, which average may be taken for the basis of computation of the drawback on the cans. (S. S., 2579.)

78. *Cotton Thread, Allowance for Increase in Weight.*—Upon investigation it is found that the weight of cotton thread varies from one to one and a half per cent., according to the condition of the atmosphere, and that no uniform invoice weight can be given of such thread shipped from Europe to this country.

To ascertain the true weight on which duties should be levied in case of importation from Europe of such thread, or of cotton yarn, you will, when an importation is found to exceed in weight the amount noted in the invoice, allow not exceeding one per cent. for increase in weight caused by absorption of moisture on the voyage, provided there is no reason to suspect fraud or error in the invoice. (S. S. 2590.)

79. *Penal duty*, under paragraphs 1862 and 1871, *ante* Part I., for undervaluation, does not apply where the increase of dutiable value is consequent upon an underestimate of the foreign currency in which the invoice is made out (S. S., 2593.) For rules as to penal duty for undervaluation of parts of invoices, see S. S., 2722.

80. *Regalia.*—Costumes and accessories, used by the schools of design and art, are not free as regalia under 1726. (S. S., 2677.)

81. *Machinery* is dutiable according to the materials of which it is manufactured, so that if it be entirely composed of iron, wood and brass, *without any steel whatever*, it pays 35 per cent. ad valorem; but if it is an entirety and possesses steel as a component part, *no matter how small the proportion*, it is liable to duty at the rate of 45 per cent. ad valorem, as a manufacture in part of steel. (S. S., 2692. See also S. S., 2361.)

82. *Mineral Waters.*—The Department having information that *artificial* mineral waters in bottles are often entered free of duty as *natural*, orders that all invoices of so-called natural waters should be accompanied by certificates from the shippers abroad showing that they are, in fact, natural waters, and specifying the spring or springs which produce the same. (S. S., 2973.)

83. *Ale, Beer and Porter Bottles.*—For rules as to capacity, see table of "Miscellaneous Weights and Measures," *ante*, p. 51 of Part IV.

84. *Importations through the Mail.*—The General Postal Union, concluded at Berne, October 9, 1874, is not construed by the Treasury Department as exempting from customs duty books or articles received in the mails from postal union countries, which, by the laws of the United States, are subject to duty; or as changing in any particular the course of proceedings for the collection of customs duties on such articles, prescribed by Section 52 of the Post Office Regulations, as modified by the order of the Postmaster-General, dated the 9th of July, 1875, and embodied in the printed decision of this Department, No. 2375.

Collectors and other officers of the customs are therefore instructed to treat all importations of salable books, and of music and other printed matter imported for sale, as if such importations consisted of ordinary merchandise. (S. S., 2812.)

85. *American Grain Bags Returned from Abroad.*—In addition to the requirements of the Department's circular of February 17, 1875 (Synopsis No. 2110), the following regulations are issued

for the purpose of enabling customs officers to ascertain the identity of grain bags claimed to be exempt from payment of duty under the provisions of the Act of February 8, 1875:

On the exportation of grain bags, either filled or empty, the collector shall require the quantity, marks and numbers to be stated on the outward manifest of the exporting vessel in such a manner as to enable them to be identified on their return to the United States.

On the return of bags claimed to be exempt from duty, which have been exported after these instructions go into effect, the importer shall be required to declare in his entry the name of the exporting vessel, the date of the shipper's outward manifest, and the marks and numbers on the bags offered for entry.

The appraiser shall, in every case, report the marks and numbers found on the imported bags to the collector, who will compare the same with the marks and numbers stated in the outward manifest of the exporting vessel, or with a copy thereof obtained from the collector at the port of exportation, and, if such marks and numbers do not agree, free entry of the bags will be refused.

If the bags are returned to the port from which they were originally exported, the quantity, marks and numbers shall be indorsed on the outward manifest, and, if they are returned to another port, the collector at the port of exportation will be advised, in order that indorsement may be made on the outward manifest at his port.

The importer will also be required to declare, under oath, that no drawback or bounty has been allowed on the exportation of the bags for which free entry is claimed, which declaration shall be attached to the entry.

These regulations will take effect on the date of their receipt at the several ports. (S. S., 2839, June 5, 1876.)

86. *Ships' pumps* imported for a vessel built in the United States are not entitled to privilege of free entry under 1813. (S. S., 2954.)

87. *Lay figures* imported by religious societies are not exempt from duty as regalia. (S. S., 2956.)

88. The importation of brandy, in cases, comprising one or two imitation barrels of glass, of a capacity of one or two gallons each, is prohibited and subjects the same to forfeiture. But *contra*, if one dozen of the same are contained in each case, or if each of the glass barrels were of a capacity of fourteen gallons. (S. S., 2952.)

89. *Regulations under Reciprocity Treaty with the Hawaiian Islands.*—Under the convention for commercial reciprocity between the United States and His Majesty the King of the Hawaiian Islands, concluded on the 30th day of January, 1875, and promulgated by the President of the United States on the 3d day of June, 1875, the Act of Congress approved August 15, 1876, to carry the same into effect, and the proclamation of the President dated September 9, 1876, it is provided, among other things, that the following specified goods, wares and merchandise, of the growth, manufacture or production of the Hawaiian Islands, shall be introduced into the ports of the United States, free of duty, from and after the date of the President's proclamation declaring that he has evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of said convention, and so long as the same shall remain in force, viz.: "arrowroot; castor oil; bananas, nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as 'Sandwich Island sugar;' syrups of sugar-cane, melado, and molasses; tallow."

I. Such goods, wares or merchandise, of the growth, production or manufacture of the Hawaiian Islands, will be admitted free, as above provided for; but before allowing such admission, collectors of customs will require importers or consignees to produce proper invoices thereof, with affidavits of the owner or shipper at such islands attached thereto, accompanied by certificates of a consular officer of the United States in one of the following forms, as the case may require:

FORM NO. —.

Foreign Owner's Oath where goods have been actually purchased.

I, A. B., do solemnly and truly swear, that the goods, wares and merchandise, described in the invoice now produced and hereunto annexed, were actually purchased for my account, or for account of myself and partners, in the said purchase, and that said invoice contains a true and faithful account of the actual cost thereof, and of all charges thereon; that no discounts, bounties or drawbacks are contained in the said invoice but such as have been actually allowed, and that said goods, wares and merchandise are the growth, product and manufacture of the Hawaiian Islands.

(Signed) A. B.

Sworn to and subscribed before me, at ———, the —— day of ———, A. D. 18—; and I do further certify that I am satisfied that ——— ———, who subscribes the foregoing oath, is the person he represents himself to be; that he is a credible person, and that the statements made by him under said oath are true.

[L. S.] ——— ———,
[*Signature of proper Consular Officer.*]

FORM NO. —.

Foreign Owner's Oath in cases where goods have not been actually purchased.

I, A. B., do solemnly and truly swear, that the invoice now produced and hereunto annexed contains a true and faithful account of the goods, wares, and merchandise therein described, at their market value, at ———, at the time the same were (procured or manufactured, as the case

may be) and of all charges thereon; that said invoice contains no discounts, bounties or drawbacks but such as have been actually allowed; and that said goods, wares and merchandise are the growth, product, or manufacture of the Hawaiian Islands.

(Signed) A. B.

Sworn to and subscribed before me, at ———, the —— day of ——— 18—; and I do further certify that I am satisfied that ——— ———, who subscribes the foregoing oath, is the person he represents himself to be; that he is a credible person; and that the statements made by him under said oath are true.

(Signed) ——— ———,

[L. S.] [*Signature of proper Consular Officer.*]

II. In case there is no consular officer of the United States at or near the port of shipment, the said certificates shall be made by two respectable merchants or inhabitants of the place, and the affidavits may be taken before a local magistrate or other officer duly authorized to administer oaths.

Collectors will also require importers or consignees of such goods to file at the custom-house, in addition to such evidence, their own affidavits, certifying that, to the best of their knowledge, information and belief, the goods are of the growth, production or manufacture of the Hawaiian Islands; and may also require the production of such further evidence as they may deem necessary to protect the revenue from fraud.

III. The exemption from duty herein provided for does not apply to any goods, wares or merchandise in bonded warehouse, or imported into the United States prior to September 9, 1876, the date of the President's proclamation, stating that he has received satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give effect to the convention aforesaid.

IV. Collectors will see to it that all goods, wares and merchandise claimed to be free of duty under such convention are, upon entry, duly examined and appraised with the same care and thoroughness as goods which are liable to duty.

V. Collectors are also instructed that the privileges of the said convention and law apply only to goods, wares, and merchandise, the growth, product or manufacture of the Hawaiian Islands, when imported directly from such Islands. (*Treasury Circular*, of September 11, 1876, S. S., 2962.)

90. *Railway tickets* imported from Canada are dutiable. (S. S., 2965.)

91. *Certain writing-desks*, work-boxes, and travelling companions, of wood and leather, and having either small glass ink bottles or mirrors of little value attached, held to be dutiable as manufactures of wood and leather. (S. S., 2967.)

92. *Entry of Packed Packages.*—The Department holds that the Act of May 1, 1876, "to provide for the separate entry of packages contained in one importation, is designed to enable the owner of one or more parcels making part of one or more 'packed packages' to make an entry of his own property without entering more."

"That such entry shall contain a declaration of the whole number of parcels contained in all 'packed packages' in which the person making the entry has a parcel."

"That such entry need not state the value of any parcel not the property of the importer, consignee, or owner making such entry, nor of the whole of such 'packed packages,' the first section of the act expressly relating to 'packed packages' concerning which no invoice or statement of contents or values has been received."

"The entry shall state the value of the whole number of parcels in all 'packed packages' consigned in one vessel, at one time, to one ultimate owner, and if such value be over one hundred dollars, an invoice shall be filed as required by section 9, chap. 39, vol. 18, Acts of 1874." (S. S. 2968.)

93. *Exported tin cans*, upon which drawback has been allowed, are dutiable on reimportation. (S. S., 2972.)

94. *Carriages of immigrants*, though old and in use, are not entitled to free admission unless necessary to the act of immigration of the owner. (S. S., 2028, 2901.)

"The actual and necessary use of a horse, carriage and other conveyance, on the part of an immigrant, both before and after his act of immigration, determines the question of admission free of duty, although at the time of entry into the United States the same may be conveyed in a railroad car, or may be temporarily separated from the person of the owner." (S. S., 1929.)

"In a decision of September last, Synopsis, 1929, the Department defines the meaning of the terms 'in actual use for immigration' to mean such use as was necessary in enabling the immigrant or his family, or his effects, to reach a railroad car in which he would pass the boundary, after which he would again necessarily use the teams and harness for the purpose of travelling to any part of the United States. This seemed a reasonable construction of the law admitting the effects of immigrants free of duty, when they necessarily belong to their immediate use." (S. S., 2056.)

95. *Free Entry of Domestic Productions Exported and Returned.*

TREASURY DEPARTMENT, October 4, 1876.

In consequence of the frequent applications made to the department for a waiver, in whole or in part, of the requirements of the Regulations of 1874, in regard to the free entry of articles of domestic growth, production or manufacture, when returned to the United States, such applications being in many cases caused by lack of familiarity with such requirements, the following existing regulations are published for the information of all concerned, viz.:

Clearance of Vessels to Foreign Ports.

"ARTICLE 183. Before a clearance can be granted by the collector to a vessel bound to a foreign port or place, the owners, shippers or consignors of the cargo on board of such vessel shall deliver to the collector manifests of the parts thereof shipped by them respectively, and verify the same by their oath or affirmation.

"Such manifests must specify the kinds and quantities of the articles shipped by them respectively, the value of the total quantity of each kind of articles, and the destination thereof.

"The oath or affirmation must state that the manifest contains a full, just and true account of all articles laden on board of such vessel by the owners, shippers or consignors respectively, and of the foreign place or country in which the same is truly intended to be landed, and that the values of such articles are truly stated according to their actual cost, or the values which they truly bear at the port and time of exportation."

Free Entry of Articles returned.

"ARTICLE 373. Articles of the growth, production, or manufacture of the United States, duly exported to a foreign country and brought back in the same condition as when exported, and upon which no drawback or bounty has been allowed, are entitled to entry free of duty.

"ARTICLE 374. If brought back to the port of original exportation, the fact of regular clearance for its foreign destination must be shown to the satisfaction of the collector and naval officer by the records of the customs, and by the oath or affirmation of the person or persons having knowledge of the facts, which oath or affirmation will be in the following form:

FORM 92.

Oath of Growth or Production.

I, ——— ———, do solemnly, sincerely, and truly swear [or affirm], that the several articles of merchandise mentioned in the entry hereto annexed are, to the best of my knowledge and belief, truly and *bona fide* of the growth, production [or manufacture] of the United States, and that they were truly exported and imported as therein expressed, and that no drawback, bounty, or allowance has been paid or admitted thereon, or in any part thereof.

——— ———.

PORT OF ———.

Sworn to this —— day of ———, 18—.

——— ———, *Collector.*

"ARTICLE 375. But when the reimportation is made into a port other than that of original exportation from the United States, the law requires, in addition to the foregoing oath, the production of a certificate, showing the exportation thereof, from the collector and naval officer, if any, of the port where the exportation was made.

"ARTICLE 376. If the foregoing certificate cannot at once be procured, and the proof otherwise required to be made, free entry will be permitted on bond being given . . . . with sureties to the satisfaction of the collector of the district of reimportation, in a sum equal to what the duties on the merchandise would be if it were not of the production, growth, or manufacture of the United States.

"ARTICLE 377. To guard against fraud on the revenue and insure identity, the collector shall require, in addition to proof of clearance, the producton of a statement, certified by the proper officer of the customs, at the foreign port from which the reimportation was made, of the fact that such merchandise was imported into that country from the United States in the condition in which it is returned: the certificate of such foreign customs officer being authenticated by the consul of the United States.

"In cases where there is no such officer at the foreign port of exportation, a certificate of the foreign recipient of the goods, or of his representative, having knowledge of the facts, duly authenticated by the consul of the United States, may be admitted in lieu thereof; but if it be impracticable to produce either of the certificates referred to in this article at the time of making entry, entry may be admitted on bond being given for the production thereof.

"ARTICLE 378. In default of observance of the foregoing requirements, merchandise purporting to be privileged, as aforesaid, will be considered and treated as foreign, and, if dutiable, subjected to payment of duties."

Collectors of customs are requested to direct, so far as practicable, the attention of parties concerned to the regulations above set forth.

CHAS. F. CONANT,
Acting Secretary.

COLLECTORS OF CUSTOMS AND OTHERS.
(S. S., 2990.)

96. *Unsealed packages of music by foreign mail* may be seized by a customs officer at the United States exchange office of receipt, or elsewhere, under the following regulation of the Post-office Department:

"The provisions of amended Regulations No. 82, issued by the Post-office Department on the 9th of July, 1875, require that sealed letters or packages which are *suspected* to contain dutiable articles must not be unreasonably delayed at the exchange office of receipt, but forwarded to the office of destination, stamped with the words 'suspected liable to customs duty;' but with respect to *unsealed* packages which are *positively known* to inclose dutiable articles, the regulation provides that 'when an unsealed package is found on examination to contain an article or arti-

cles liable to customs duty, it should be delivered to the proper officer of the customs, and the postmaster should inform the person to whom it is addressed of its arrival in the mails, and its delivery to the customs officers.'" (S. S., 3001.)

97. *Coral*, beads and bead necklaces of, are dutiable as beads under 396. (S. S., 3003.)

98. *The sample labels*, supplied by the Department for the filing of samples of important merchandise, may have noted thereon the number of the pertinent invoice, the invoice designation or description of the merchandise, and any other particulars which the appraisers may deem of use. (S. S., 2991.)

99. *Goat-skin Rugs.*—Goat-skins cut in such forms that when attached they would constitute a rug, and the pieces forming each separate rug rolled by themselves, held to be dutiable as "rugs," at 45 per cent. ad valorem. (S. S., 2825, 3063.)

100. *Books* printed on American paper in foreign countries, dutiable same as if the paper were of foreign mf. (S. S., 3065.)

101. *Cording and Sealing.*—Art. 640 of Regulations of 1874 revived; and Circular 118 of September 15, 1876, revoked. (S. S., 3092.)

102. *Packing of Cigars.*—5000 cigars contained in 55 boxes, merely tied together by strong twine, and in such manner that any one box in the "package" could be taken out without cutting or untying the cord, were held not to constitute a "package" within the meaning of Sec. 2804, Rev. Stat. (par. 1838), and not entitled to entry. (S. S., 3141.)

103. *Tin cans*, manufactured in the United States, of foreign material, exported with drawback, filled with domestic salmon, and returned in same condition, are dutiable, *not* under 2051, but under 1067, at 35 per cent. *ad valorem;* the contents being *free* under 1482, and not as fish *eo nomine.* (S. S., 3221.)

104. *Australian Wool.*—"Although used for combing purposes, and known as *cross-breed* combing wool, yet, not being of full English blood, as required under the provisions of Class 2, and containing a large portion of Merino, say perhaps one-half, it brings its classification in under the last clause of Class No. 1, which reads, 'and also including all wools not hereinafter described or designated in classes two and three.'" (S. S., 3304.)

105. *Correction of Errors.*—Protest and appeal are in no case required in advance of liquidation, and errors may be corrected at any time prior thereto, without protest and appeal, and excessive duties refunded. (S. S., 3308.)

106. *Machinery, Iron and Steel.*—Where the several parts are readily separable for classification, they are to be separately valued for duty as mfs. respectively of iron or steel. (S. S., 3319.)

107. *Saddles, Old and in Use.*—Not free as either "household" or "personal effects," under 1514 or 1793. (S. S., 3321.)

108. *Additional Duty.*—"In estimating undervaluation, only those different items should be included in the calculation which relate to articles of the same general character, description, and *material*, and the uses and purposes of which are substantially the same." In an invoice of cotton edgings and linen edgings the former were advanced over 10 per cent., but the advance was not equal to 10 per cent. upon both. Held, that as the materials are different, the additional duty attaches. (S. S., 3346.)

But penal duty does not attach in cases where, *after entry and appraisement*, an undervaluation of over 10 per cent. is discovered, excepting on actual re-examination and re-appraisement. (S. S., 3299.)

109. *Separate Classification.*—Portions of chandeliers of brass and glass, separately packed and invoiced, held to be entitled to separate classification. (S. S., 3347.)

110. The following, although not a "Treasury decision," is inserted for convenient reference:

In the case of Morius *vs.* Arthur, (5th Otto, p. 147,) Mr. Justice Hunt said: "We find in examining the statutes imposing duties on foreign importations, that generally the highest duty is imposed on the *most expensive articles of the same class*, and that articles of luxury are taxed higher than those of necessity. In regard to the particular article of japanned leather, strictly an article of luxury, used by the rich only, we find that Congress has usually imposed upon it a higher duty than it has imposed on ordinary leather, an article of strict necessity for the purposes of clothing, and of almost equal necessity in the mechanic arts."

111. *A Silver Statue*, on marble block, and not the work of a sculptor or artist, dutiable as a manufacture of silver under 1065. (S. S., 1876.)

APPENDIX.

THE ORGANIC LAWS

OF THE

UNITED STATES OF AMERICA.

THE DECLARATION OF INDEPENDENCE—1776.

IN CONGRESS, JULY 4TH, 1776.

The unanimous Declaration of the Thirteen United States of America.

WHEN, in the course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume, among the powers of the earth, the separate and equal station to which the laws of nature and of nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident—that all men are created equal; that they are endowed by their Creator with certain unalienable rights; that among these are life, liberty, and the pursuit of happiness. That, to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed; that, whenever any form of government becomes destructive of these ends, it is the right of the people to alter or to abolish it, and to institute a new government, laying its foundation on such principles, and organizing its powers in such form, as to them shall seem most likely to effect their safety and happiness. Prudence, indeed, will dictate that governments long established should not be changed for light and transient causes; and, accordingly, all experience hath shown that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same object, evinces a design to reduce them under absolute despotism, it is their right, it is their duty, to throw off such government, and to provide new guards for their future security. Such has been the patient sufferance of these colonies, and such is now the necessity which constrains them to alter their former systems of government. The history of the present king of Great Britain is a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute tyranny over these states. To prove this, let facts be submitted to a candid world.

He has refused his assent to laws the most wholesome and necessary for the public good.

He has forbidden his governors to pass laws of immediate and pressing importance, unless suspended in their operation till his assent should be obtained; and, when so suspended, he has utterly neglected to attend to them.

He has refused to pass other laws for the accommodation of large districts of people, unless those people would relinquish the right of representation in the legislature—a right inestimable to them, and formidable to tyrants only.

He has called together legislative bodies at places unusual, uncomfortable,

and distant from the depository of their public records, for the sole purpose of fatiguing them into compliance with his measures.

He has dissolved representative houses repeatedly, for opposing, with manly firmness, his invasions on the rights of the people.

He has refused, for a long time after such dissolutions, to cause others to be elected, whereby the legislative powers, incapable of annihilation, have returned to the people at large for their exercise; the state remaining, in the mean time, exposed to all the dangers of invasion from without, and convulsions within.

He has endeavored to prevent the population of these states; for that purpose obstructing the laws for naturalization of foreigners; refusing to pass others to encourage their migration hither, and raising the conditions of new appropriations of lands.

He has obstructed the administration of justice, by refusing his assent to laws for establishing judiciary powers.

He has made judges dependent on his will alone for the tenure of their offices, and the amount and payment of their salaries.

He has erected a multitude of new offices, and sent hither swarms of officers to harass our people and eat out their substance.

He has kept among us, in times of peace, standing armies, without the consent of our legislature.

He has effected to render the military independent of, and superior to, the civil power.

He has combined with others to subject us to a jurisdiction foreign to our constitution, and unacknowledged by our laws; giving his assent to their acts of pretended legislation:

For quartering large bodies of armed troops among us;

For protecting them, by a mock trial, from punishment for any murders which they should commit on the inhabitants of these states;

For cutting off our trade with all parts of the world;

For imposing taxes on us without our consent;

For depriving us, in many cases, of the benefits of trial by jury;

For transporting us beyond seas, to be tried for pretended offences;

For abolishing the free system of English laws in a neighboring province, establishing therein an arbitrary government, and enlarging its boundaries, so as to render it at once an example and fit instrument for introducing the same absolute rule into these colonies;

For taking away our charters, abolishing our most valuable laws, and altering, fundamentally, the forms of our government;

For suspending our own legislature, and declaring themselves invested with power to legislate for us in all cases whatsoever.

He has abdicated government here, by declaring us out of his protection, and waging war against us.

He has plundered our seas, ravaged our coasts, burnt our towns, and destroyed the lives of our people.

He is at this time transporting large armies of foreign mercenaries, to complete the works of death, desolation, and tyranny, already begun, with circumstances of cruelty and perfidy scarcely paralleled in the most barbarous ages, and totally unworthy the head of a civilized nation.

He has constrained our fellow-citizens, taken captive on the high seas, to bear arms against their country, to become the executioners of their friends and brethren, or to fall themselves by their hands.

He has excited domestic insurrections amongst us, and has endeavored to bring on the inhabitants of our frontiers the merciless Indian savages, whose known rule of warfare is an undistinguished destruction of all ages, sexes, and conditions.

In every stage of these oppressions we have petitioned for redress in the most humble terms; our repeated petitions have been answered only by re-

peated injury. A prince whose character is thus marked by every act which may define a tyrant, is unfit to be the ruler of a free people.

Nor have we been wanting in attention to our British brethren. We have warned them, from time to time, of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them, by the ties of our common kindred, to disavow these usurpations, which would inevitably interrupt our connections and correspondence. They, too, have been deaf to the voice of justice and consanguinity. We must, therefore, acquiesce in the necessity which denounces our separation, and hold them, as we hold the rest of mankind, enemies in war, in peace, friends.

We, therefore, the representatives of the United States of America, in General Congress assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions, do, in the name and by authority of the good people of these Colonies, solemnly publish and declare that these United Colonies are, and of right ought to be, free and independent states; that they are absolved from all allegiance to the British crown, and that all political connection between them and the state of Great Britain is, and ought to be, totally dissolved, and that, as free and independent states, they have full power to levy war, conclude peace, contract alliances, establish commerce, and to do all other acts and things which independent states may of right do. And for the support of this Declaration, with a firm reliance on the protection of Divine Providence, we mutually pledge to each other our lives, our fortunes, and our sacred honor.

JOHN HANCOCK.

New Hampshire.

JOSIAH BARTLETT, WILLIAM WHIPPLE, MATTHEW THORNTON.

Massachusetts Bay.

SAMUEL ADAMS, JOHN ADAMS, ROBERT TREAT PAINE, ELBRIDGE GERRY.

Rhode Island.

STEPHEN HOPKINS, WILLIAM ELLERY.

Connecticut.

ROGER SHERMAN, SAMUEL HUNTINGTON, WILLIAM WILLIAMS, OLIVER WOLCOTT.

New York.

WILLIAM FLOYD, PHILIP LIVINGSTON, FRANCIS LEWIS, LEWIS MORRIS.

New Jersey.

RICHARD STOCKTON, JOHN WITHERSPOON, FRANCIS HOPKINSON, JOHN HART, ABRAHAM CLARK.

Pennsylvania.

ROBERT MORRIS, BENJAMIN RUSH, BENJAMIN FRANKLIN, JOHN MORTON, GEORGE CLYMER, JAMES SMITH, GEORGE TAYLOR, JAMES WILSON, GEORGE ROSS.

Delaware.

CÆSAR RODNEY, GEORGE READ, THOMAS M'KEAN.

Maryland.

SAMUEL CHASE,
WILLIAM PACA,
THOMAS STONE,
CHARLES CARROLL, of Carrollton.

Virginia.

GEORGE WYTHE,
RICHARD HENRY LEE,
THOMAS JEFFERSON,
BENJAMIN HARRISON,
THOMAS NELSON, JR.,
FRANCIS LIGHTFOOT LEE,
CARTER BRAXTON.

North Carolina.

WILLIAM HOOPER,
JOSEPH HEWES,
JOHN PENN.

South Carolina.

EDWARD RUTLEDGE,
THOMAS HEYWARD, JR.,
THOMAS LYNCH, JR.,
ARTHUR MIDDLETON.

Georgia.

BUTTON GWINNETT,
LYMAN HALL,
GEORGE WALTON.

ARTICLES OF CONFEDERATION—1777.

To all to whom these Presents shall come, we the undersigned delegates of the States affixed to our Names send greeting.

Whereas the Delegates of the United States of America in Congress assembled did on the fifteenth day of November in the Year of our Lord One Thousand Seven Hundred and Seventy-Seven, and in the Second Year of the Independence of America, agree to certain articles of Confederation and perpetual Union between the States of New Hampshire, Massachusetts Bay, Rhode Island and Providence Plantations, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, South Carolina, and Georgia, in the words following, viz.

"*Articles of Confederation and perpetual union between the States of New Hampshire, Massachusetts Bay, Rhode Island and Providence Plantations, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, South Carolina, and Georgia.*

ARTICLE I. The style of this confederacy shall be "The United States of America."

ART. II. Each State retains its sovereignty, freedom, and independence, and every power, jurisdiction, and right which is not by this confederation expressly delegated to the United States in Congress assembled.

ART. III. The said States hereby severally enter into a firm league of friendship with each other, for their common defence, the security of their liberties, and their mutual and general welfare, binding themselves to assist each other against all force offered to, or attacks made upon them, or any of them, on account of religion, sovereignty, trade, or any other pretence whatever.

ART. IV. The better to secure and perpetuate mutual friendship and intercourse among the people of the different States in this Union, the free inhabitants of each of these States, paupers, vagabonds, and fugitives from justice excepted, shall be entitled to all privileges and immunities of free citizens in

the several States; and the people of each State shall have free ingress and regress to and from any other State, and shall enjoy therein all the privileges of trade and commerce, subject to the same duties, impositions and restrictions as the inhabitants thereof respectively, provided that such restrictions shall not extend so far as to prevent the removal of property imported into any State, to any other State of which the owner is an inhabitant; provided also that no imposition, duties, or restriction shall be laid by any State, on the property of the United States, or either of them.

If any person guilty of, or charged with, treason, felony, or other high misdemeanor, in any State, shall flee from justice, and be found in any of the United States, he shall, upon demand of the governor or executive power of the State from which he fled, be delivered up and removed to the State having jurisdiction of his offence.

Full faith and credit shall be given in each of these States to the records, acts, and judicial proceedings of the courts and magistrates of every other State.

ART. V. For the more convenient management of the general interests of the United States, delegates shall be annually appointed in such manner as the legislature of each State shall direct, to meet in Congress on the first Monday in November, in every year, with a power reserved to each State to recall its delegates, or any of them, at any time within the year, and to send others in their stead, for the remainder of the year.

No State shall be represented in Congress by less than two, nor by more than seven members; and no person shall be capable of being a delegate for more than three years in any term of six years; nor shall any person, being a delegate, be capable of holding any office under the United States, for which he or another for his benefit, receives any salary, fees, or emolument of any kind.

Each State shall maintain its own delegates in a meeting of the States, and while they act as members of the committee of the States.

In determining questions in the United States in Congress assembled, each State shall have one vote.

Freedom of speech and debate in Congress shall not be impeached or questioned in any court, or place out of Congress; and the members of Congress shall be protected in their persons from arrests and imprisonments, during the time of their going to and from, and attendance on Congress, except for treason, felony, or breach of the peace.

ART. VI. No State, without the consent of the United States in Congress assembled, shall send any embassy to, or receive any embassy from, or enter into any conference, agreement, alliance, or treaty with any king, prince, or state; nor shall any person holding any office of profit or trust under the United States, or any of them, accept of any present, emolument, office, or title of any kind whatever, from any king, prince, or foreign state; nor shall the United States in Congress assembled, or any of them grant any title of nobility.

No two or more states shall enter into any treaty, confederation or alliance whatever, between them, without the consent of the United States in Congress assembled, specifying accurately the purposes for which the same is to be entered into, and how long it shall continue.

No State shall lay any imposts or duties, which may interfere with any stipulations in treaties entered into by the United States in Congress assembled, with any king, prince, or state, in pursuance of any treaties already proposed by Congress to the courts of France and Spain.

No vessels of war shall be kept up, in time of peace, by any State, except such number only, as shall be deemed necessary, by the United States in Congress assembled, for the defence of such State, or its trade; nor shall any body of forces be kept up by any State in time of peace, except such number only as, in the judgment of the United States in Congress assembled, shall be deemed requisite to garrison the forts necessary for the defence of such State; but

every State shall always keep up a well-regulated and disciplined militia, sufficiently armed and accoutered; and shall provide and have constantly ready for use, in public stores, a due number of field-pieces and tents, and a proper quantity of arms, ammunition, and camp equipage.

No State shall engage in any war without the consent of the United States in Congress assembled, unless such State be actually invaded by enemies, or shall have received certain advice of a resolution being formed by some nation of Indians to invade such State, and the danger is so imminent as not to admit of a delay till the United States in Congress assembled can be consulted; nor shall any State grant commissions to any ships or vessels of war, nor letters of marque or reprisal, except it be after a declaration of war by the United States in Congress assembled; and then only against the kingdom or state, and the subjects thereof, against which war has been so declared, and under such regulations as shall be established by the United States in Congress assembled; unless such State be infested by pirates, in which case vessels of war may be fitted out for that occasion, and kept so long as the danger shall continue, or until the United States in Congress assembled, shall determine otherwise.

ART. VII. When land forces are raised by any State for the common defence, all officers of or under the rank of colonel shall be appointed by the legislature of each State respectively by whom such forces shall be raised, or in such manner as such State shall direct; and all vacancies shall be filled up by the State which first made the appointment.

ART. VIII. All charges of war and all other expenses that shall be incurred for the common defence, or general welfare, and allowed by the United States in Congress assembled, shall be defrayed out of a common treasury, which shall be supplied by the several States in proportion to the value of all land within each State, granted to or surveyed for any person, as such land and the buildings and improvements thereon shall be estimated, according to such mode as the United States in Congress assembled, shall from time to time direct and appoint. The taxes for paying that proportion shall be laid and levied by the authority and direction of the legislatures of the several States within the time agreed upon by the United States in Congress assembled.

ART. IX. The United States in Congress assembled, shall have the sole and exclusive right and power of determining on peace and war, except in the cases mentioned in the sixth article; of sending and receiving ambassadors; entering into treaties and alliances; provided that no treaty of commerce shall be made whereby the legislative power of the respective States shall be restrained from imposing such imposts and duties on foreigners as their own people are subjected to, or from prohibiting the exportation or importation of any species of goods or commodities whatsoever; of establishing rules for deciding, in all cases, what captures on land or water shall be legal, and in what manner prizes taken by land or naval forces in the service of the United States shall be divided or appropriated; of granting letters of marque and reprisal in times of peace; appointing courts for the trial of piracies and felonies committed on the high seas, and establishing courts for receiving and determining, finally, appeals in all cases of captures; provided that no member of Congress shall be appointed a judge of any of the said courts.

The United States in Congress assembled shall also be the last resort on appeal in all disputes and differences now subsisting, or that hereafter may arise, between two or more States, concerning boundary, jurisdiction, or any other cause whatever; which authority shall always be exercised in the manner following: Whenever the legislative or executive authority, or lawful agent, of any State in controversy with another, shall present a petition to Congress, stating the matter in question, and praying for a hearing, notice thereof shall be given, by order of Congress, to the legislative or executive authority of the other State in controversy, and a day assigned for the appearance of the parties by their lawful agents, who shall then be directed to appoint, by joint consent, commissioners or judges to constitute a court for hearing and determining

the matter in question; but if they cannot agree, Congress shall name three persons out of each of the United States, and from the list of such persons each party shall alternately strike out one, the petitioners beginning, until the number shall be reduced to thirteen, and from that number not less than seven, nor more than nine, names, as Congress shall direct, shall, in the presence of Congress, be drawn out by lot; and the persons whose names shall be so drawn, or any five of them, shall be commissioners or judges to hear and finally determine the controversy, so always as a major part of the judges who shall hear the cause shall agree in the determination; and if either party shall neglect to attend at the day appointed, without showing reasons which Congress shall judge sufficient, or being present shall refuse to strike, the Congress shall proceed to nominate three persons out of each State, and the secretary of Congress shall strike in behalf of such party absent or refusing; and the judgment and sentence of the court, to be appointed in the manner before prescribed, shall be final and conclusive; and if any of the parties shall refuse to submit to the authority of such court, or to appear or defend their claim or cause, the court shall nevertheless, proceed to pronounce sentence or judgment, which shall in like manner be final and decisive; the judgment, or sentence, and other proceedings, being in either case transmitted to Congress, and lodged among the acts of Congress, for the security of the parties concerned: provided that every commissioner, before he sits in judgment, shall take an oath, to be administered by one of the judges of the Supreme or Superior Court of the State where the cause shall be tried, "well and truly to hear and determine the matter in question, according to the best of his judgment, without favor, affection, or hope of reward;" provided also that no State shall be deprived of territory for the benefit of the United States.

All controversies concerning the private right of soil claimed under different grants of two or more States, whose jurisdiction, as they may respect such lands and the States which passed such grants, are adjusted, the said grants, or either of them, being at the same time claimed to have originated antecedent to such settlement of jurisdiction, shall, on the petition of either party to the Congress of the United States, be finally determined, as near as may be, in the same manner as is before prescribed for deciding disputes respecting territorial jurisdiction between different States.

The United States in Congress assembled shall also have the sole and exclusive right and power of regulating the alloy, and value of coin struck by their own authority, or by that of the respective States; fixing the standard of weights and measures throughout the United States; regulating the trade and managing all affairs with the Indians, not members of any of the States; provided that the legislative right of any State within its own limits be not infringed or violated; establishing and regulating post offices from one State to another, throughout all the United States, and exacting such postage on the papers passing through the same as may be requisite to defray the expenses of the said office; appointing all officers of the land forces in the service of the United States, excepting regimental officers; appointing all the officers of the naval forces, and commissioning all officers whatever in the service of the United States; making rules for the government and regulation of the said land and naval forces, and directing their operations.

The United States in Congress assembled shall have authority to appoint a committee to sit in the recess of Congress, to be denominated A COMMITTEE OF THE STATES, and to consist of one delegate from each State; and to appoint such other committees and civil officers as may be necessary for managing the general affairs of the United States under their direction; to appoint one of their number to preside; provided that no person be allowed to serve in the office of president more than one year in any term of three years; to ascertain the necessary sums of money to be raised for the service of the United States, and to appropriate and apply the same for defraying the public expenses; to borrow money or emit bills on the credit of the United States, transmitting every half-year to the respective States an account of the sums of money so borrowed

or emitted; to build and equip a navy; to agree upon the number of land forces, and to make requisitions from each State for its quota, in proportion to the number of white inhabitants in such State, which requisition shall be binding; and thereupon the legislature of each State shall appoint the regimental officers, raise the men, and clothe, arm, and equip them, in a soldierlike manner, at the expense of the United States; and the officers, and men so clothed and equipped, shall march to the place appointed, and within the time agreed on by the United States in Congress assembled; but if the United States in Congress assembled shall, on consideration of circumstances, judge proper that any State should not raise men, or should raise a smaller number than its quota, and that any other State should raise a greater number of men than the quota thereof, such extra number shall be raised, officered, clothed, armed, and equipped, in the same manner as the quota of such State, unless the legislature of such State shall judge that such extra number cannot be safely spared out of the same; in which case they shall raise, officer, clothe, arm, and equip as many of such extra number as they judge can be safely spared; and the officers and men so clothed, armed and equipped shall march to the place appointed, and within the time agreed on, by the United States in Congress assembled.

The United States in Congress assembled shall never engage in a war; nor grant letters of marque and reprisal in time of peace; nor enter into any treaties or alliances; nor coin money; nor regulate the value thereof; nor ascertain the sums and expenses necessary for the defence and welfare of the United States or any of them; nor emit bills; nor borrow money on the credit of the United States; nor appropriate money; nor agree upon the number of vessels of war to be built or purchased or the number of land or sea forces to be raised; nor appoint a commander-in-chief of the army or navy; unless nine States assent to the same; nor shall a question on any other point, except for adjourning from day to day, be determined, unless by the votes of a majority of the United States in Congress assembled.

The Congress of the United States shall have power to adjourn to any time within the year, and to any place within the United States, so that no period of adjournment be for a longer duration than the space of six months; and shall publish the journal of their proceedings monthly, except such parts thereof relating to treaties, alliances, or military operations as in their judgment require secrecy; and the yeas and nays of the delegates of each State, on any question, shall be entered on the journal, when it is desired by any delegate; and the delegates of a State, or any of them, at his or their request, shall be furnished with a transcript of the said journal, except such parts as are above excepted, to lay before the legislatures of the several States.

ART. X. The committee of the States, or any nine of them, shall be authorized to execute, in the recess of Congess, such of the powers of Congress as the United States in Congress assembled, by the consent of nine states, shall, from time to time, think expedient to vest them with; provided that no power be delegated to the said committee, for the exercise of which, by the articles of confederation, the voice of nine states in the Congress of the United States assembled is requisite.

ART. XI. Canada acceding to this confederation, and joining in the measures of the United States, shall be admitted into and entitled to all the advantages of this union. But no other colony shall be admitted into the same, unless such admission be agreed to by nine states.

ART. XII. All bills of credit emitted, moneys borrowed, and debts contracted, by or under the authority of Congress, before the assembling of the United States in pursuance of the present confederation, shall be deemed and considered as a charge against the United States, for payment and satisfaction whereof, the said United States, and the public faith, are hereby solemnly pledged.

ART. XIII. Every State shall abide by the determinations of the United States in Congress assembled, on all questions which by this confederation are submitted to them. And the articles of this confederation shall be inviolably observed by every State, and the Union shall be perpetual; nor shall any altera-

tion at any time hereafter be made in any of them; unless such alteration be agreed to in a Congress of the United States, and be afterwards confirmed by the legislatures of every State.

And whereas it has pleased the Great Governor of the world to incline the hearts of the legislatures we respectively represent in Congress, to approve of, and to authorize us to ratify the said articles of confederation and perpetual union. Know ye that we the undersigned delegates, by virtue of the power and authority to us given for that purpose, do by these presents, in the name and in behalf of our respective constituents, fully and entirely ratify and confirm each and every of the said articles of confederation and perpetual union, and all and singular the matters and things therein contained; and we do further solemnly plight and engage the faith of our respective constituents, that they shall abide by the determinations of the United States in Congress assembled, on all questions, which by the said confederation are submitted to them. And that the articles thereof shall be inviolably observed by the States we re[s]pectively represent, and that the Union shall be perpetual.

In witness whereof we have hereunto set our hands in Congress. Done at Philadelphia in the State of Pennsylvania the ninth day of July in the year of our Lord one thousand seven hundred and seventy-eight, and in the third year of the independence of America.

On the part and behalf of the State of New Hampshire.

JOSIAH BARTLETT,
JOHN WENTWORTH, JR.
August 8, 1778.

On the part and behalf of the State of Massachusetts Bay.

JOHN HANCOCK,
SAMUEL ADAMS,
ELBRIDGE GERRY
FRANCIS DANA,
JAMES LOVELL,
SAMUEL HOLTEN.

On the part and behalf of the State of Rhode Island and Providence Plantations.

WILLIAM ELLERY,
HENRY MARCHANT,
JOHN COLLINS.

On the part and behalf of the State of Connecticut.

ROGER SHERMAN,
SAMUEL HUNTINGTON,
OLIVER WOLCOTT,
TITUS HOSMER,
ANDREW ADAMS.

On the part and behalf of the State of New York.

JAMES DUANE,
FRANCIS LEWIS,
WILLIAM DUER,
GOUVERNEUR MORRIS.

On the part and in behalf of the State of New Jersey, November 26, 1778.

JOHN WITHERSPOON,
NATHANIEL SCUDDER.

On the part and behalf of the State of Pennsylvania.

ROBERT MORRIS,
DANIEL ROBERDEAU,
JONATHAN BAYARD SMITH,
WILLIAM CLINGAN,
JOSEPH REED, July 22, 1778.

On the part and behalf of the State of Delaware.

THOMAS M'KEAN, Feby. 12, 1779.
JOHN DICKINSON, May 5, 1779.
NICHOLAS VAN DYKE

On the part and behalf of the State of Maryland.

JOHN HANSON, March 1, 1781.
DANIEL CARROLL, March 1, 1781

On the part and behalf of the State of Virginia.

RICHARD HENRY LEE,
JOHN BANISTER,
THOMAS ADAMS,
JOHN HARVIE,
FRANCIS LIGHTFOOT LEE.

On the part and behalf of the State of North Carolina.

JOHN PENN, July 21, 1778.
CORNELIUS HARNETT,
JOHN WILLIAMS.

On the part and behalf of the State of South Carolina.

HENRY LAURENS,
WILLIAM HENRY DRAYTON,
JOHN MATHEWS,
RICHARD HUTSON,
THOMAS HEYWARD, JR.

On the part and behalf of the State of Georgia.

JONATHAN WALTON, July 24, 1778.
EDWARD TELFAIR,
EDWARD LANGWORTHY.

THE NORTHWEST TERRITORIAL GOVERNMENT—1787.

[THE CONFEDERATE CONGRESS, JULY 13, 1787.]

An Ordinance for the government of the territory of the United States northwest of the river Ohio.

SECTION 1. *Be it ordained by the United States in Congress assembled*, That the said territory, for the purpose of temporary government, be one district, subject, however, to be divided into two districts, as future circumstances may, in the opinion of Congress, make it expedient.

SEC. 2. *Be it ordained by the authority aforesaid*, That the estates both of resident and non-resident proprietors in the said territory, dying intestate, shall descend to, and be distributed among, their children and the descendants of a deceased child in equal parts, the descendants of a deceased child or grandchild to take the share of their deceased parent in equal parts among them; and where there shall be no children or descendants, then in equal parts to the next of kin, in equal degree; and among collaterals, the children of a deceased brother or sister of the intestate shall have, in equal parts among them, their deceased parent's share; and there shall, in no case, be a distinction between kindred of the whole and half blood; saving in all cases to the widow of the intestate her third part of the real estate for life, and one-third part of the personal estate; and this law relative to descents and dower shall remain in full force until altered by the legislature of the district. And until the governor and judges shall adopt laws as hereinafter mentioned, estates in the said territory may be devised or bequeathed by wills in writing, signed and sealed by him or her in whom the estate may be, (being of full age,) and attested by three witnesses; and real estates may be conveyed by lease and release, or bargain and sale, signed, sealed, and delivered by the person, being of full age, in whom the estate may be, and attested by two witnesses, provided such wills be duly proved, and such conveyances be acknowledged, or the execution thereof duly proved, and be recorded within one year after proper

magistrates, courts, and registers shall be appointed for that purpose; and personal property may be transferred by delivery, saving, however, to the French and Canadian inhabitants, and other settlers of the Kaskaskies, Saint Vincents, and the neighboring villages, who have heretofore professed themselves citizens of Virginia, their laws and customs now in force among them, relative to the descent and conveyance of property.

SEC. 3. *Be it ordained by the authority aforesaid*, That there shall be appointed, from time to time, by Congress, a governor, whose commission shall continue in force for the term of three years, unless sooner revoked by Congress; he shall reside in the district, and have a freehold estate therein, in one thousand acres of land, while in the exercise of his office.

SEC. 4. There shall be appointed, from time to time, by Congress, a secretary, whose commission shall continue in force for four years, unless sooner revoked; he shall reside in the district, and have a freehold estate therein, in five hundred acres of land, while in the exercise of his office. It shall be his duty to keep and preserve the acts and laws passed by the legislature, and the public records of the district, and the proceedings of the governor in his executive department, and transmit authentic copies of such acts and proceedings every six months to the Secretary of Congress. There shall also be appointed a court, to consist of three judges, any two of whom to form a court, who shall have a common-law jurisdiction, and reside in the district, and have each therein a freehold estate, in five hundred acres of land, while in the exercise of their offices; and their commissions shall continue in force during good behavior.

SEC. 5. The governor and judges, or a majority of them, shall adopt and publish in the district such laws of the original States, criminal and civil, as may be necessary, and best suited to the circumstances of the district, and report them to Congress from time to time, which laws shall be in force in the district until the organization of the general assembly therein, unless disapproved of by Congress; but afterwards the legislature shall have authority to alter them as they shall think fit.

SEC. 6. The governor, for the time being, shall be commander-in-chief of the militia, appoint and commission all officers in the same below the rank of general officers; all general officers shall be appointed and commissioned by Congress.

SEC. 7. Previous to the organization of the general assembly the governor shall appoint such magistrates, and other civil officers, in each county or township, as he shall find necessary for the preservation of the peace and good order in the same. After the general assembly shall be organized the powers and duties of magistrates and other civil officers shall be regulated and defined by the said assembly; but all magistrates and other civil officers, not herein otherwise directed, shall, during the continuance of this temporary government, be appointed by the governor.

SEC. 8. For the prevention of crimes and injuries, the laws to be adopted or made shall have force in all parts of the district, and for the execution of process, criminal and civil, the governor shall make proper divisions thereof; and he shall proceed, from time to time, as circumstances may require, to lay out the parts of the district in which the Indian titles shall have been extinguished, into counties and townships, subject, however, to such alterations as may thereafter be made by the legislature.

SEC. 9. So soon as there shall be five thousand free male inhabitants, of full age, in the district, upon giving proof thereof to the governor, they shall receive authority, with time and place, to elect representatives from their counties or townships, to represent them in the general assembly: *Provided*, That for every five hundred free male inhabitants there shall be one representative, and so on, progressively, with the number of free male inhabitants, shall the right of representation increase, until the number of representatives shall amount to twenty-five; after which the number and proportion of representatives shall be

regulated by the legislature: *Provided*, That no person be eligible or qualified to act as a representative, unless he shall have been a citizen of one of the United States three years, and be a resident in the district, or unless he shall have resided in the district three years; and, in either case, shall likewise hold in his own right, in fee-simple, two hundred acres of land within the same: *Provided also*, That a freehold in fifty acres of land in the district, having been a citizen of one of the States, and being resident in the district, or the like freehold and two years' residence in the district, shall be necessary to qualify a man as an elector of a representative.

SEC. 10. The representatives thus elected shall serve for the term of two years; and in case of the death of a representative, or removal from office, the governor shall issue a writ to the county or township, for which he was a member, to elect another in his stead, to serve for the residue of the term.

SEC. 11. The general assembly, or legislature, shall consist of the governor, legislative council, and a house of representatives. The legislative council shall consist of five members, to continue in office five years, unless sooner removed by Congress; any three of whom to be a quorum; and the members of the council shall be nominated and appointed in the following manner, to wit: As soon as representatives shall be elected the governor shall appoint a time and place for them to meet together, and when met they shall nominate ten persons, resident in the district, and each possessed of a freehold in five hundred acres of land, and return their names to Congress, five of whom Congress shall appoint and commission to serve as aforesaid; and whenever a vacancy shall happen in the council, by death or removal from office, the house of representatives shall nominate two persons, qualified as aforesaid, for each vacancy, and return their names to Congress, one of whom Congress shall appoint and commission for the residue of the term; and every five years, four months at least before the expiration of the time of service of the members of the council, the said house shall nominate ten persons, qualified as aforesaid, and return their names to Congress, five of whom Congress shall appoint and commission to serve as members of the council five years, unless sooner removed. And the governor, legislative council, and house of representatives shall have authority to make laws in all cases for the good government of the district, not repugnant to the principles and articles in this ordinance established and declared. And all bills, having passed by a majority in the house, and by a majority in the council, shall be referred to the governor for his assent; but no bill, or legislative act whatever, shall be of any force without his assent. The governor shall have power to convene, prorogue, and dissolve the general assembly when, in his opinion, it shall be expedient.

SEC. 12. The governor, judges, legislative council, secretary, and such other officers as Congress shall appoint in the district, shall take an oath or affirmation of fidelity, and of office: the governor before the President of Congress, and all other officers before the governor. As soon as a legislature shall be formed in the district, the council and house assembled, in one room, shall have authority, by joint ballot, to elect a delegate to Congress, who shall have a seat in Congress, with a right of debating, but not of voting, during this temporary government.

SEC. 13. And for extending the fundamental principles of civil and religious liberty, which form the basis whereon these republics, their laws and constitutions, are erected; to fix and establish those principles as the basis of all laws, constitutions, and governments, which forever hereafter shall be formed in the said territory; to provide, also, for the establishment of States, and permanent government therein, and for their admission to a share in the Federal councils on an equal footing with the original States, at as early periods as may be consistent with the general interest.

SEC. 14. It is hereby ordained and declared, by the authority aforesaid, that the following articles shall be considered as articles of compact, between the

original States and the people and States in the said territory, and forever remain unalterable, unless by common consent, to wit:

ARTICLE I.

No person, demeaning himself in a peaceable and orderly manner, shall ever be molested on account of his mode of worship, or religious sentiments, in the said territories.

ARTICLE II.

The inhabitants of the said territory shall always be entitled to the benefits of the writs of *habeas corpus*, and of the trial by jury; of a proportionate representation of the people in the legislature, and of judicial proceedings according to the course of the common law. All persons shall be bailable, unless for capital offences, where the proof shall be evident, or the presumption great. All fines shall be moderate; and no cruel or unusual punishments shall be inflicted. No man shall be deprived of his liberty or property, but by the judgment of his peers, or the law of the land, and should the public exigencies make it necessary, for the common preservation, to take any person's property, or to demand his particular services, full compensation shall be made for the same. And, in the just preservation of rights and property, it is understood and declared, that no law ought ever to be made or have force in the said territory that shall, in any manner whatever, interfere with or affect private contracts, or engagements, *bona fide*, and without fraud previously formed.

ARTICLE III.

Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged. The utmost good faith shall always be observed towards the Indians; their lands and property shall never be taken from them without their consent; and in their property, rights, and liberty they never shall be invaded or disturbed, unless in just and lawful wars authorized by Congress; but laws founded in justice and humanity shall, from time to time, be made for preventing wrongs being done to them, and for preserving peace and friendship with them.

ARTICLE IV.

The said territory, and the States which may be formed therein, shall forever remain a part of this confederacy of the United States of America, subject to the Articles of Confederation, and to such alterations therein as shall be constitutionally made; and to all the acts and ordinances of the United States in Congress assembled, conformable thereto. The inhabitants and settlers in the said territory shall be subject to pay a part of the Federal debts, contracted, or to be contracted, and a proportional part of the expenses of government to be apportioned on them by Congress, according to the same common rule and measure by which apportionments thereof shall be made on the other States; and the taxes for paying their proportion shall be laid and levied by the authority and direction of the legislatures of the district, or districts, or new States, as in the original States, within the time agreed upon by the United States in Congress assembled. The legislatures of those districts, or new States, shall never interfere with the primary disposal of the soil by the United States in Congress assembled, nor with any regulations Congress may find necessary for securing the title in such soil to the *bona fide* purchasers. No tax shall be imposed on lands the property of the United States; and in no

case shall non-resident proprietors be taxed higher than residents. The navigable waters leading into the Mississippi and Saint Lawrence, and the carrying places between the same, shall be common highways, and forever free, as well to the inhabitants of the said territory as to the citizens of the United States, and those of any other States that may be admitted into the confederacy, without any tax, impost, or duty therefor.

ARTICLE V.

There shall be formed in the said territory not less than three nor more than five States; and the boundaries of the States, as soon as Virginia shall alter her act of cession and consent to the same, shall become fixed and established as follows, to wit: The western State, in the said territory, shall be bounded by the Mississippi, the Ohio, and the Wabash Rivers; a direct line drawn from the Wabash and Post Vincents, due north, to the territorial line between the United States and Canada; and by the said territorial line to the Lake of the Woods and Mississippi. The middle State shall be bounded by the said direct line, the Wabash from Post Vincents to the Ohio, by the Ohio, by a direct line drawn due north from the mouth of the Great Miami to the said territorial line, and by the said territorial line. The eastern State shall be bounded by the last-mentioned direct line, the Ohio, Pennsylvania, and the said territorial line: *Provided, however*, And it is further understood and declared, that the boundaries of these three States shall be subject so far to be altered, that, if Congress shall hereafter find it expedient, they shall have authority to form one or two States in that part of the said territory which lies north of an east and west line drawn through the southerly bend or extreme of Lake Michigan. And whenever any of the said States shall have sixty thousand free inhabitants therein, such State shall be admitted, by its delegates, into the Congress of the United States, on an equal footing with the original States, in all respects whatever; and shall be at liberty to form a permanent constitution and State government: *Provided*, The constitution and government, so to be formed, shall be republican, and in conformity to the principles contained in these articles, and, so far as it can be consistent with the general interest of the confederacy, such admission shall be allowed at an earlier period, and when there may be a less number of free inhabitants in the State than sixty thousand.

ARTICLE VI.

There shall be neither slavery nor involuntary servitude in the said territory, otherwise than in the punishment of crimes, whereof the party shall have been duly convicted: *Provided always*, That any person escaping into the same, from whom labor or service is lawfully claimed in any one of the original States, such fugitive may be lawfully reclaimed, and conveyed to the person claiming his or her labor or service as aforesaid.

Be it ordained by the authority aforesaid, That the resolutions of the 23d of April, 1784, relative to the subject of this ordinance, be, and the same are hereby, repealed, and declared null and void.

Done by the United States, in Congress assembled, the 13th day of July, in the year of our Lord 1787, and of their sovereignty and independence the twelfth.

CONSTITUTION OF THE UNITED STATES—1787.

We, the People of the United States, in order to form a more perfect union, establish justice, insure domestic tranquillity, provide for the common defence, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America.

ARTICLE I.

Section 1. All legislative powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Sec. 2. The House of Representatives shall be composed of members chosen every second year by the people of the several States, and the electors in each State shall have the qualifications requisite for electors of the most numerous branch of the State Legislature.

No person shall be a representative who shall not have attained to the age of twenty-five years, and been seven years a citizen of the United States, and who shall not, when elected, be an inhabitant of that State in which he shall be chosen.

*[Representatives and direct taxes shall be apportioned among the several States which may be included within this Union, according to their respective numbers, which shall be determined by adding to the whole number of free persons, including those bound to service for a term of years, and excluding Indians not taxed, three-fifths of all other persons.] The actual enumeration shall be made within three years after the first meeting of the Congress of the United States, and within every subsequent term of ten years, in such manner as they shall by law direct. The number of representatives shall not exceed one for every thirty thousand, but each State shall have at least one representative: and until such enumeration shall be made, the State of New Hampshire shall be entitled to choose three; Massachusetts, eight; Rhode Island and Providence Plantations, one; Connecticut, five; New York, six; New Jersey, four; Pennsylvania, eight; Delaware, one; Maryland, six; Virginia, ten; North Carolina, five; South Carolina, five; and Georgia, three.

When vacancies happen in the representation from any State, the executive authority thereof shall issue writs of election to fill such vacancies.

The House of Representatives shall choose their Speaker and other officers; and shall have the sole power of impeachment.

Sec. 3. The Senate of the United States shall be composed of two senators from each State, chosen by the Legislature thereof, for six years; and each senator shall have one vote.

Immediately after they shall be assembled in consequence of the first election, they shall be divided as equally as may be into three classes. The seats of the senators of the first class shall be vacated at the expiration of the second year; of the second class, at the expiration of the fourth year; and of the third class, at the expiration of the sixth year, so that one-third may be chosen every second year; and if vacancies happen by resignation, or otherwise, during the recess of the Legislature of any State, the executive thereof may make temporary appointments until the next meeting of the Legislature, which shall then fill such vacancies.

No person shall be a senator who shall not have attained to the age of thirty years, and been nine years a citizen of the United States, and who shall not, when elected, be an inhabitant of that State for which he shall be chosen.

The Vice-President of the United States shall be president of the Senate, but shall have no vote, unless they be equally divided.

The Senate shall choose their other officers, and also a president *pro tempore*,

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* The clause included in brackets is amended by the 14th amendment, 2d section.

in the absence of the Vice-President, or when he shall exercise the office of President of the United States.

The Senate shall have the sole power to try all impeachments. When sitting for that purpose, they shall be on oath or affirmation. When the President of the United States is tried, the Chief Justice shall preside: and no person shall be convicted without the concurrence of two-thirds of the members present.

Judgment in cases of impeachment shall not extend further than to removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under the United States; but the party convicted shall nevertheless be liable and subject to indictment, trial, judgment, and punishment, according to law.

SEC. 4. The times, places, and manner of holding elections for senators and representatives shall be prescribed in each State by the Legislature thereof; but the Congress may at any time, by law, make or alter such regulations, except as to the places of choosing senators.

The Congress shall assemble at least once in every year, and such meeting shall be on the first Monday in December, unless they shall by law appoint a different day.

SEC. 5. Each house shall be the judge of the elections, returns, and qualifications of its own members, and a majority of each shall constitute a quorum to do business; but a smaller number may adjourn from day to day, and may be authorized to compel the attendance of absent members, in such manner, and under such penalties, as each house may provide.

Each house may determine the rules of its proceedings, punish its members for disorderly behavior, and, with the concurrence of two-thirds, expel a member.

Each house shall keep a journal of its proceedings, and from time to time publish the same, excepting such parts as may in their judgment require secrecy, and the yeas and nays of the members of either house on any question shall, at the desire of one-fifth of those present, be entered on the journal.

Neither house, during the session of Congress, shall, without the consent of the other, adjourn for more than three days, nor to any other place than that in which the two houses shall be sitting.

SEC. 6. The senators and representatives shall receive a compensation for their services, to be ascertained by law, and paid out of the treasury of the United States. They shall, in all cases except treason, felony, and breach of the peace, be privileged from arrest during their attendance at the session of their respective houses, and in going to and returning from the same; and for any speech or debate in either house, they shall not be questioned in any other place.

No senator or representative shall, during the time for which he was elected, be appointed to any civil office under the authority of the United States, which shall have been created, or the emoluments whereof shall have been increased, during such time; and no person holding any office under the United States shall be a member of either house during his continuance in office.

SEC. 7. All bills for raising revenue shall originate in the House of Representatives; but the Senate may propose or concur with amendments as on other bills.

Every bill which shall have passed the House of Representatives and the Senate, shall, before it become a law, be presented to the President of the United States; if he approve, he shall sign it, but if not, he shall return it, with his objections, to that house in which it shall have originated, who shall enter the objections at large on their journal, and proceed to reconsider it. If, after such reconsideration, two-thirds of that house shall agree to pass the bill, it shall be sent, together with the objections, to the other house, by which it shall likewise be reconsidered, and if approved by two-thirds of that house, it shall become a law. But in all such cases the votes of both houses shall be determined by yeas and nays, and the names of the persons voting for and against

the bill shall be entered on the journal of each house respectively. If any bill shall not be returned by the President within ten days (Sundays excepted) after it shall have been presented to him, the same shall be a law, in like manner as if he had signed it, unless the Congress by their adjournment prevent its return, in which case it shall not be a law.

Every order, resolution, or vote to which the concurrence of the Senate and House of Representatives may be necessary (except on a question of adjournment) shall be presented to the President of the United States; and before the same shall take effect, shall be approved by him, or, being disapproved by him, shall be repassed by two-thirds of the Senate and House of Representatives, according to the rules and limitations prescribed in the case of a bill.

SEC. 8. The Congress shall have power—

To lay and collect taxes, duties, imposts, and excises, to pay the debts and provide for the common defence and general welfare of the United States; but all duties, imposts, and excises shall be uniform throughout the United States;

To borrow money on the credit of the United States;

To regulate commerce with foreign nations, and among the several States, and with the Indian tribes;

To establish a uniform rule of naturalization, and uniform laws on the subject of bankruptcies throughout the United States;

To coin money, regulate the value thereof, and of foreign coin, and fix the standard of weights and measures;

To provide for the punishment of counterfeiting the securities and current coin of the United States;

To establish post-offices and post-roads;

To promote the progress of science and useful arts, by securing, for limited times, to authors and inventors the exclusive right to their respective writings and discoveries;

To constitute tribunals inferior to the Supreme Court;

To define and punish piracies and felonies committed on the high seas, and offences against the law of nations;

To declare war, grant letters of marque and reprisal, and make rules concerning captures on land and water;

To raise and support armies, but no appropriation of money to that use shall be for a longer term than two years;

To provide and maintain a navy;

To make rules for the government and regulation of the land and naval forces;

To provide for calling forth the militia to execute the laws of the Union, suppress insurrections and repel invasions;

To provide for organizing, arming, and disciplining the militia, and for governing such part of them as may be employed in the service of the United States, reserving to the States respectively the appointment of the officers, and the authority of training the militia according to the discipline prescribed by Congress;

To exercise exclusive legislation in all cases whatsoever over such district (not exceeding ten miles square) as may by cession of particular States, and the acceptance of Congress, become the seat of the government of the United States, and to exercise like authority over all places purchased by the consent of the Legislature of the State in which the same shall be, for the erection of forts, magazines, arsenals, dockyards, and other needful buildings; and

To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

SEC. 9. The migration or importation of such persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the year one thousand eight hundred and eight, but a tax or

duty may be imposed on such importation, not exceeding ten dollars for each person.

The privilege of the writ of habeas corpus shall not be suspended, unless when in cases of rebellion or invasion the public safety may require it.

No bill of attainder or ex-post-facto law shall be passed.

No capitation or other direct tax shall be laid, unless in proportion to the census or enumeration hereinbefore directed to be taken.

No tax or duty shall be laid on articles exported from any state.

No preference shall be given by any regulation of commerce or revenue to the ports of one State over those of another; nor shall vessels bound to, or from, one State, be obliged to enter, clear, or pay duties in another.

No money shall be drawn from the treasury but in consequence of appropriations made by law; and a regular statement and account of the receipts and expenditures of all public money shall be published from time to time.

No title of nobility shall be granted by the United States; and no person holding any office of profit or trust under them, shall, without the consent of the Congress, accept of any present, emolument, office, or title, of any kind whatever, from any king, prince, or foreign state.

SEC. 10. No State shall enter into any treaty, alliance, or confederation; grant letters of marque and reprisal; coin money; emit bills of credit; make anything but gold and silver coin a tender in payment of debts; pass any bill of attainder, ex-post-facto law, or law impairing the obligation of contracts, or grant any title of nobility.

No State shall, without the consent of the Congress, lay any impost or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws; and the net produce of all duties and imposts, laid by any State on imports or exports, shall be for the use of the treasury of the United States; and all such laws shall be subject to the revision and control of the Congress.

No State shall, without the consent of Congress, lay any duty of tonnage, keep troops, or ships of war, in time of peace, enter into any agreement or compact with another State, or with a foreign power, or engage in war, unless actually invaded, or in such imminent danger as will not admit of delay.

ARTICLE II.

SEC. 1. The Executive power shall be vested in a President of the United States of America. He shall hold his office during the term of four years, and, together with the Vice-President, chosen for the same term, be elected as follows:

Each State shall appoint, in such manner as the Legislature thereof may direct, a number of electors, equal to the whole number of senators and representatives to which the State may be entitled in the Congress; but no senator or representative, or person holding an office of trust or profit under the United States, shall be appointed an elector.

*[The electors shall meet in their respective States, and vote by ballot for two persons, of whom one at least shall not be an inhabitant of the same State with themselves; and they shall make a list of all the persons voted for, and of the number of votes for each, which list they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the president of the Senate. The president of the Senate shall, in the presence of the Senate and House of Representatives, open all the certificates, and the votes shall then be counted. The person having the greatest number of votes shall be the President, if such number be a majority of the whole number of electors appointed; and if there be more than one who have such majority, and have an equal number of votes, then the House of Representatives shall immediately choose by ballot one of them for President; and if no person have a majority,

* The clause inclosed in brackets has been superseded by the 12th amendment.

then from the five highest on the list the said House shall, in like manner, choose the President. But in choosing the President, the votes shall be taken by States, the representation from each State having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the States, and a majority of all the States shall be necessary to a choice. In every case, after the choice of the President, the person having the greatest number of votes of the electors shall be the Vice-President. But if there should remain two or more who have equal votes, the Senate shall choose from them by ballot the Vice-President.]

The Congress may determine the time of choosing the electors, and the day on which they shall give their votes; which day shall be the same throughout the United States.

No person except a natural-born citizen, or a citizen of the United States at the time of the adoption of this Constitution, shall be eligible to the office of President; neither shall any person be eligible to that office who shall not have attained to the age of thirty-five years, and been fourteen years a resident within the United States.

In case of the removal of the President from office, or of his death, resignation, or inability to discharge the powers and duties of the said office, the same shall devolve on the Vice-President, and the Congress may by law provide for the case of removal, death, resignation, or inability, both of the President and Vice-President, declaring what officer shall then act as President; and such officer shall act accordingly until the disability be removed, or a President shall be elected.

The President shall, at stated times, receive for his services a compensation which shall neither be increased nor diminished during the period for which he shall have been elected, and he shall not receive within that period any other emolument from the United States, or any of them.

Before he enter on the execution of his office, he shall take the following oath or affirmation: "I do solemnly swear (or affirm) that I will faithfully execute the office of President of the United States, and will, to the best of my ability, preserve, protect, and defend the Constitution of the United States."

SEC. 2. The President shall be commander-in-chief of the army and navy of the United States, and of the militia of the several States, when called into the actual service of the United States; he may require the opinion, in writing, of the principal officer in each of the executive departments, upon any subject relating to the duties of their respective offices; and he shall have power to grant reprieves and pardons for offences against the United States, except in cases of impeachment.

He shall have the power, by and with the advice and consent of the Senate, to make treaties, provided two-thirds of the Senators present concur; and he shall nominate, and by and with the advice and consent of the Senate shall appoint ambassadors, other public ministers and consuls, judges of the Supreme Court, and all other officers of the United States, whose appointments are not herein otherwise provided for, and which shall be established by law; but the Congress may by law vest the appointment of such inferior officers, as they think proper, in the President alone, in the courts of law, or in the heads of departments.

The President shall have power to fill up all vacancies that may happen during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

SEC. 3. He shall, from time to time, give to the Congress information of the state of the Union, and recommend to their consideration such measures as he shall judge necessary and expedient; he may, on extraordinary occasions, convene both Houses, or either of them, and in case of disagreement between them with respect to the time of adjournment, he may adjourn them to such time as he shall think proper; he shall receive ambassadors and other public minis-

ters; he shall take care that the laws be faithfully executed, and shall commission all the officers of the United States.

SEC. 4. The President, Vice-President, and all civil officers of the United States, shall be removed from office on impeachment for, and conviction of, treason, bribery, or other high crimes and misdemeanors.

ARTICLE III.

SEC. 1. The judicial power of the United States shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish. The judges, both of the Supreme and inferior courts, shall hold their offices during good behavior, and shall, at stated times, receive for their services a compensation which shall not be diminished during their continuance in office.

SEC. 2. The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States, and treaties made, or which shall be made, under their authority; to all cases affecting ambassadors, other public ministers, and consuls; to all cases of admiralty and maritime jurisdiction; to controversies to which the United States shall be a party; to controversies between two or more States; between a State and citizens of another State; between citizens of different States; between citizens of the same State claiming lands under grants of different States, and between a State, or the citizens thereof, and foreign States, citizens or subjects.

In all cases affecting ambassadors, other public ministers and consuls, and those in which a State shall be party, the Supreme Court shall have original jurisdiction. In all the other cases before mentioned, the Supreme Court shall have appellate jurisdiction, both as to law and fact, with such exceptions and under such regulations as the Congress shall make.

The trial of all crimes, except in cases of impeachment, shall be by jury; and such trial shall be held in the State where the said crimes shall have been committed; but when not committed within any State, the trial shall be at such place or places as the Congress may by law have directed.

SEC. 3. Treason against the United States shall consist only in levying war against them, or in adhering to their enemies, giving them aid and comfort.

No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court.

The Congress shall have power to declare the punishment of treason, but no attainder of treason shall work corruption of blood, or forfeiture, except during the life of the person attainted.

ARTICLE IV.

SEC. 1. Full faith and credit shall be given in each State to the public acts, records, and judicial proceedings of every other State; and the Congress may by general laws prescribe the manner in which such acts, records, and proceedings shall be proved, and the effect thereof.

SEC. 2. The citizens of each State shall be entitled to all privileges and immunities of citizens in the several States.

A person charged in any State with treason, felony, or other crime, who shall flee from justice, and be found in another State, shall, on demand of the executive authority of the State from which he fled, be delivered up, to be removed to the State having jurisdiction of the crime.

No person held to service or labor in one State, under the laws thereof, escaping into another, shall, in consequence of any law or regulation therein, be discharged from such service or labor, but shall be delivered up on claim of the party to whom such service or labor may be due.

SEC. 3. New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within the jurisdiction of any other

State; nor any State be formed by the junction of two or more States, or parts of States, without the consent of the Legislatures of the States concerned, as well as of the Congress.

The Congress shall have power to dispose of and make all needful rules and regulations respecting the territory or other property belonging to the United States; and nothing in this Constitution shall be so construed as to prejudice any claims of the United States, or of any particular State.

SEC. 4. The United States shall guarantee to every State in this Union a republican form of government, and shall protect each of them against invasion, and on application of the Legislature, or of the executive (when the Legislature cannot be convened), against domestic violence.

ARTICLE V.

The Congress, whenever two-thirds of both houses shall deem it necessary, shall propose amendments to this Constitution, or, on the application of the Legislatures of two-thirds of the several States, shall call a convention for proposing amendments, which, in either case, shall be valid to all intents and purposes, as part of this Constitution, when ratified by the Legislatures of three-fourths of the several States, or by conventions in three-fourths thereof, as the one or the other mode of ratification may be proposed by the Congress; provided that no amendment which may be made prior to the year one thousand eight hundred and eight shall in any manner affect the first and fourth clauses in the ninth section of the first article; and that no State without its consent, shall be deprived of its equal suffrage in the Senate.

ARTICLE VI.

All debts contracted, and engagements entered into, before the adoption of this Constitution, shall be as valid against the United States under this Constitution, as under the Confederation.

This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every State shall be bound thereby, anything in the constitution or laws of any State to the contrary notwithstanding.

The senators and representatives before mentioned, and the members of the several State Legislatures, and all executive and judicial officers, both of the United States and of the several States, shall be bound by oath or affirmation to support this Constitution; but no religious test shall ever be required as a qualification to any office or public trust under the United States.

ARTICLE VII.

The ratification of the Conventions of nine States shall be sufficient for the establishment of this Constitution between the States so ratifying the same.

Done in convention, by the unanimous consent of the States present, the seventeenth day of September, in the year of our Lord one thousand seven hundred and eighty-seven, and of the independence of the United States of America the twelfth.

In witness whereof we have hereunto subscribed our names.

GEORGE WASHINGTON,
President, and Deputy from Virginia.

New Hampshire.

JOHN LANGDON, NICHOLAS GILMAN.

Massachusetts.

NATHANIEL GORHAM, RUFUS KING.

Connecticut.

WILLIAM SAMUEL JOHNSON, ROGER SHERMAN.

New York.

ALEXANDER HAMILTON.

New Jersey.

WILLIAM LIVINGSTON, WILLIAM PATERSON,
DAVID BREARLEY, JONATHAN DAYTON.

Pennsylvania.

BENJAMIN FRANKLIN, THOMAS FITZSIMONS,
THOMAS MIFFLIN, JARED INGERSOLL,
ROBERT MORRIS, JAMES WILSON,
GEORGE CLYMER, GOUVERNEUR MORRIS.

Delaware.

GEORGE READ, RICHARD BASSETT,
GUNNING BEDFORD, JR., JACOB BROOM.
JOHN DICKINSON,

Maryland.

JAMES MCHENRY, DANIEL CARROLL.
DANIEL OF ST. THOMAS JENIFER,

Virginia.

JOHN BLAIR, JAMES MADISON, JR.

North Carolina.

WILLIAM BLOUNT, HUGH WILLIAMSON.
RICHARD DOBBS SPAIGHT,

South Carolina.

JOHN RUTLEDGE, CHARLES PINCKNEY,
CHARLES COTESWORTH PINCKNEY, PIERCE BUTLER.

Georgia.

WILLIAM FEW, ABRAHAM BALDWIN.

(Attest), WILLIAM JACKSON,
Secretary.

ARTICLES IN ADDITION TO, AND AMENDMENT OF, THE CONSTITUTION OF THE UNITED STATES OF AMERICA, PROPOSED BY CONGRESS, AND RATIFIED BY THE LEGISLATURES OF THE SEVERAL STATES PURSUANT TO THE FIFTH ARTICLE OF THE ORIGINAL CONSTITUTION.

ARTICLE I.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances.

ARTICLE II.

A well-regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed.

ARTICLE III.

No soldier shall, in time of peace, be quartered in any house, without the consent of the owner, nor in time of war, but in a manner to be prescribed by law.

ARTICLE IV.

The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrants shall issue, but upon probable cause, supported by oath or affirmation and particularly describing the place to be searched, and the persons or things to be seized.

ARTICLE V.

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia when in actual service in time of war or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

ARTICLE VI.

In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the assistance of counsel for his defence.

ARTICLE VII.

In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury shall be otherwise re-examined in any court of the United States than according to the rules of the common law.

ARTICLE VIII.

Excessive bail shall not be required nor excessive fines imposed nor cruel and unusual punishments inflicted.

ARTICLE IX.

The enumeration in the Constitution of certain rights shall not be construed to deny or disparage others retained by the people.

ARTICLE X.

The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively or to the people.

ARTICLE XI.

The judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by citizens of another State, or by citizens or subjects of any foreign state.

ARTICLE XII.

The electors shall meet in their respective States, and vote by ballot for President and Vice-President, one of whom, at least, shall not be an inhabitant of the same State with themselves; they shall name in their ballots the person voted for as President, and in distinct ballots the person voted for as Vice-President; and they shall make distinct lists of all persons voted for as President, and of all persons voted for as Vice-President, and of the number of votes for each, which lists they shall sign and certify, and transmit sealed to the seat of the government of the United States, directed to the president of the Senate; the president of the Senate shall, in the presence of the Senate and House of Representatives, open all the certificates, and the votes shall then be counted; the person having the greatest number of votes for President, shall be the President, if such number be a majority of the whole number of electors appointed; and if no person have such majority, then from the persons having the highest numbers not exceeding three on the list of those voted for as President, the House of Representatives shall choose immediately, by ballot, the President. But in choosing the President, the votes shall be taken by States, the representation from each State having one vote; a quorum for this purpose shall consist of a member or members from two-thirds of the States, and a majority of all the States shall be necessary to a choice; and if the House of Representatives shall not choose a President whenever the right of choice shall devolve upon them, before the fourth day of March next following, then the Vice-President shall act as President, as in the case of the death or other constitutional disability of the President. The person having the greatest number of votes as Vice-President, shall be the Vice-President if such number be a majority of the whole number of electors appointed; and if no person have a majority, then from the two highest numbers on the list, the Senate shall choose the Vice-President; a quorum for the purpose shall consist of two-thirds of the whole number of senators, and a majority of the whole number shall be necessary to a choice. But no person constitutionally ineligible to the office of President shall be eligible to that of Vice-President of the United States.

ARTICLE XIII.

SEC. 1. Neither slavery nor involuntary servitude, except as a punishment for crime, whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

SEC. 2. Congress shall have power to enforce this article by appropriate legislation.

ARTICLE XIV.

SEC. 1. All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws.

SEC. 2. Representatives shall be apportioned among the several States ac-

cording to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. But when the right to vote at any election for the choice of electors for President and Vice-President of the United States, representatives in Congress, the executive and judicial officers of a State, or the members of the Legislature thereof, is denied to any of the male inhabitants of such State, being twenty-one years of age and citizens of the United States, or in any way abridged, except for participation in rebellion or other crime, the basis of representation therein shall be reduced in the proportion which the number of such male citizens shall bear to the whole number of male citizens twenty-one years of age in such State.

SEC. 3. No person shall be a senator or representative in Congress, or elector of President and Vice-President, or hold any office, civil or military, under the United States, or under any State, who, having previously taken an oath as a member of Congress, or as an officer of the United States, or as a member of any State Legislature, or as an executive or judicial officer of any State, to support the Constitution of the United States, shall have engaged in insurrection or rebellion against the same, or given aid or comfort to the enemies thereof. But Congress may, by a vote of two-thirds of each House, remove such disability.

SEC. 4. The validity of the public debt of the United States, authorized by law, including debts incurred for payment of pensions and bounties for services in suppressing insurrection or rebellion, shall not be questioned. But neither the United States nor any State shall assume or pay any debt or obligation incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; but all such debts, obligations, and claims shall be held illegal and void.

SEC. 5. The Congress shall have power to enforce, by appropriate legislation, the provisions of this article.

ARTICLE XV.

SEC. 1. The right of citizens of the United States to vote shall not be denied or abridged by the United States, or by any State, on account of race, color, or previous condition of servitude.

SEC. 2. The Congress shall have power to enforce this article by appropriate legislation.

PRESIDENTS AND THEIR CABINETS.

From the "American Almanac for 1883," by permission of A. R. Spofford, Esq.

PRESIDENTS.				VICE-PRESIDENTS.		
Term.	No.	Name.	Qualified.	No.	Name.	Qualified.
*1	1	George Washington	April 30, 1789	1	John Adams	June 3, 1789
2		George Washington	March 4, 1793		John Adams	Dec. 2, 1793
3	2	John Adams	March 4, 1797	2	Thomas Jefferson	March 4, 1797
4	3	Thomas Jefferson	March 4, 1801	3	Aaron Burr	March 4, 1801
5		Thomas Jefferson	March 4, 1805	4	George Clinton	March 4, 1805
6	4	James Madison	March 4, 1809		George Clinton [1]	March 4, 1809
					William H. Crawford [2]	April 10, 1812
7		James Madison	March 4, 1813	5	Elbridge Gerry [1]	March 4, 1813
					John Gaillard [2]	Nov. 25, 1814
8	5	James Monroe	March 4, 1817	6	Daniel D. Tompkins	March 4, 1817
9		James Monroe	March 5, 1821		Daniel D. Tompkins	March 5, 1821
10	6	John Quincy Adams	March 4, 1825	7	John C. Calhoun	March 4, 1825
11	7	Andrew Jackson	March 4, 1829		John C. Calhoun [3]	March 4, 1829
					Hugh L. White [2]	Dec. 28, 1832
12		Andrew Jackson	March 4, 1833	8	Martin Van Buren	March 4, 1833
13	8	Martin Van Buren	March 4, 1837	9	Richard M. Johnson	March 4, 1837
14	9	William H. Harrison [1]	March 4, 1841	10	John Tyler	March 4, 1841
14a	10	John Tyler	April 6, 1841		Samuel L. Southard [2]	April 6, 1841
					Willie P. Mangum [2]	May 31, 1842
15	11	James K. Polk	March 4, 1845	11	George M. Dallas	March 4, 1845
16	12	Zachary Taylor [1]	March 5, 1849	12	Millard Fillmore	March 5, 1849
16a	13	Millard Fillmore	July 9, 1850		William R. King [2]	July 11, 1850
17	14	Franklin Pierce	March 4, 1853	13	William R. King [1]	March 4, 1853
					David R. Atchison [2]	April 18, 1853
					Jesse D. Bright [2]	Dec. 5, 1854
18	15	James Buchanan	March 4, 1857	14	John C. Breckinridge	March 4, 1857
19	16	Abraham Lincoln	March 4, 1861	15	Hannibal Hamlin	March 4, 1861
20		Abraham Lincoln [1]	March 4, 1865	16	Andrew Johnson	March 4, 1865
20a	17	Andrew Johnson	April 15, 1865		Lafayette S. Foster. [2]	April 15, 1865
					Benjamin F. Wade [2]	March 2, 1867
21	18	Ulysses S. Grant	March 4, 1869	17	Schuyler Colfax	March 4, 1869
22		Ulysses S. Grant	March 4, 1873	18	Henry Wilson [1]	March 4, 1873
					Thomas W. Ferry [2]	Nov. 22, 1875
23	19	Rutherford B. Hayes	March 5, 1877	19	William A. Wheeler	March 5, 1877
24	20	James A. Garfield [1]	March 4, 1881	20	Chester A. Arthur	March 4, 1881
24a	21	Chester A. Arthur	Sept. 20, 1881		David Davis [2]	Oct. 13, 1881

* The larger figures in this column mark the terms held by the Presidents, and are referred to in succeeding tables. The smaller figures indicate the numerical order or sequence of individual officers from the first. Terms marked a denote the succession of the Vice-President to the Presidency for the residue of the term.

[1] Died in office. [2] Acting Vice-President and President *pro tem.* of the Senate.

[3] Resigned the Vice-Presidency, December 28, 1832.

SECRETARIES OF STATE.

The larger figures mark the Presidential term in which each Cabinet Officer held his appointment, as shown by the table of Presidents preceding.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Thomas Jefferson	Sept. 26, 1789	14a		Daniel Webster	April 6, 1841
2		Thomas Jefferson	March 4, 1793		15	Hugh S. Legaré	May 9, 1843
	2	Edmund Randolph	Jan. 2, 1794		16	Abel P. Upshur	July 24, 1843
	3	Timothy Pickering	Dec. 10, 1795		17	John C. Calhoun	March 6, 1844
3		Timothy Pickering	March 4, 1797	15	18	James Buchanan	March 6, 1845
	4	John Marshall	May 13, 1800	16	19	John M. Clayton	March 7, 1849
4	5	James Madison	March 5, 1801	16a		Daniel Webster	July 22, 1850
5		James Madison	March 4, 1805		20	Edward Everett	Nov. 6, 1852
6	6	Robert Smith	March 6, 1809	17	21	William L. Marcy	March 7, 1853
	7	James Monroe	April 2, 1811	18	22	Lewis Cass	March 6, 1857
7		James Monroe	March 4, 1813		23	Jeremiah S. Black	Dec. 17, 1860
8	8	John Quincy Adams	March 5, 1817	19	24	William H. Seward	March 5, 1861
9		John Quincy Adams	March 5, 1821	20		William H. Seward	March 4, 1865
10	9	Henry Clay	March 7, 1825	20a		William H. Seward	April 15, 1865
11	10	Martin Van Buren	March 6, 1829		25	Elihu B. Washburne	March 5, 1869
	11	Edward Livingston	May 24, 1831	21	26	Hamilton Fish	March 11, 1869
12	12	Louis McLane	May 29, 1833	22		Hamilton Fish	March 4, 1873
	13	John Forsyth	June 27, 1834	23	27	William M. Evarts	March 12, 1877
13		John Forsyth	March 4, 1837	24	28	James G. Blaine	March 5, 1881
14	14	Daniel Webster	March 5, 1841	24a	29	F. T. Frelinghuysen	Dec. 12, 1881

SECRETARIES OF THE TREASURY.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Alexander Hamilton...	Sept. 11, 1789		15	Walter Forward.....	Sept. 13, 1841
2		Alexander Hamilton...	March 4, 1793		16	John C. Spencer.....	March 3, 1843
	2	Oliver Wolcott.....	Feb. 2, 1795		17	George M. Bibb.....	June 15, 1844
3		Oliver Wolcott.....	March 4, 1797	15	18	Robert J. Walker.....	March 6, 1845
	3	Samuel Dexter.....	Jan. 1, 1801	16	19	William M. Meredith...	March 8, 1849
4	4	Albert Gallatin.....	May 14, 1801	16a	20	Thomas Corwin.....	July 23, 1850
5		Albert Gallatin.....	March 4, 1809	17	21	James Guthrie	March 7, 1853
6		Albert Gallatin.....	March 4, 1813	18	22	Howell Cobb.....	March 6, 1857
7	5	George W. Campbell....	Feb. 9, 1814		23	Philip F. Thomas..	Dec. 12, 1860
	6	Alexander J. Dallas.....	Oct. 6, 1814		24	John A. Dix.....	Jan. 11, 1861
	7	William H. Crawford...	Oct. 22, 1816	19	25	Salmon P. Chase.....	March 7, 1861
8		William H. Crawford...	March 5, 1817		26	William Pitt Fessenden.....	July 1, 1864
9		William H. Crawford...	March 5, 1821				
10	8	Richard Rush.....	March 7, 1825	20	27	Hugh McCulloch.....	March 7, 1865
11	9	Samuel D. Ingham.....	March 6, 1829	20a		Hugh McCulloch.....	April 15, 1865
	10	Louis McLane.....	Aug. 2, 1831	21	28	George S. Boutwell.....	March 11, 1869
12	11	William J. Duane.....	May 29, 1833	22	29	William A. Richardson	March 17, 1873
	12	Roger B. Taney.....	Sept. 23, 1833		30	Benjamin H. Bristow...	June 4, 1874
	13	Levi Woodbury.....	June 27, 1834		31	Lott M. Morrill.....	July 7, 1876
13		Levi Woodbury.....	March 4, 1837	23	32	John Sherman.....	March 8, 1877
14	14	Thomas Ewing.....	March 5, 1841	24	33	William Windom.....	March 5, 1881
14a		Thomas Ewing.....	April 6, 1841	24a	34	Charles J. Folger.....	Oct. 27, 1881

SECRETARIES OF WAR.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Henry Knox.....	Sept. 12, 1789		19	John C. Spencer.....	Oct. 12, 1841
2		Henry Knox.....	March 4, 1793		20	James M. Porter.....	March 8, 1843
	2	Timothy Pickering.....	Jan. 2, 1795		21	William Wilkins.....	Feb. 15, 1844
	3	James McHenry.....	Jan. 27, 1796	15	22	William L. Marcy.....	March 6, 1845
3		James McHenry.....	March 4, 1797	16	23	George W. Crawford....	March 8, 1849
	4	Samuel Dexter.....	May 13, 1800	16a	24	Charles M. Conrad.....	Aug. 15, 1850
	5	Roger Griswold.....	Feb. 3, 1801	17	25	Jefferson Davis.....	March 5, 1853
4	6	Henry Dearborn.....	March 5, 1801	18	26	John B. Floyd.....	March 6, 1857
5		Henry Dearborn.....	March 4. 1805		27	Joseph Holt.....	Jan. 18, 1861
6	7	William Eustis.....	March 7, 1809	19	28	Simon Cameron.....	March 5, 1861
	8	John Armstrong.....	Jan. 13, 1813		29	Edwin M. Stanton.....	Jan. 15, 1862
7		John Armstrong.....	March 4, 1813	20		Edwin M. Stanton.....	March 4, 1865
	9	James Monroe.....	Sept. 27, 1814	20a		Edwin M. Stanton.... .	April 15, 1865
	10	William H. Crawford..	Aug. 1, 1815			Ulysses S. Grant, *ad int.*	Aug. 12, 1867
8	11	George Graham.....	*ad interim.*			Lorenzo Thomas, *ad int.*	Feb. 21, 1868
	12	John C. Calhoun.....	Oct. 8, 1817		30	John M. Schofield.....	May 28, 1868
9		John C. Calhoun.....	March 5, 1821	21	31	John A. Rawlins.....	March 11, 1869
10	13	James Barbour.....	March 7, 1825		32	William W. Belknap...	Oct. 25, 1869
	14	Peter B. Porter.....	May 26, 1828	22		William W. Belknap...	March 4, 1873
11	15	John H. Eaton.....	March 9, 1829		33	Alphonso Taft...	March 8, 1876
	16	Lewis Cass.	Aug. 1, 1831		34	James D. Cameron.....	May 22, 1876
12		Lewis Cass.....	March 4. 1833	23	35	George W. McCrary.. ...	March 12, 1877
13	17	Joel R. Poinsett.....	March 7, 1837		36	Alexander Ramsay	Dec. 10, 1879
14	18	John Bell.....	March 5, 1841	24	37	Robert T. Lincoln.....	March 5, 1881
14a		John Bell..	April 6, 1841				

SECRETARIES OF THE NAVY.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
3	1	Benjamin Stoddert.....	May 21, 1798		14	Abel P. Upshur.....	Sept. 13, 1841
4		Benjamin Stoddert.....	March 4, 1801		15	David Henshaw...	July 24, 1843
	2	Robert Smith.....	July 15, 1801		16	Thomas W. Gilmer.....	Feb. 15, 1844
5	3	J. Crowninshield.....	March 3, 1805		17	John Y. Mason.....	March 14, 1844
6	4	Paul Hamilton.....	March 7, 1809	15	18	George Bancroft.....	March 10, 1845
	5	William Jones.....	Jan. 12, 1813			John Y. Mason.....	Sept. 9, 1846
7		William Jones.....	March 4, 1813	16	19	William B. Preston.....	March 8, 1849
	6	B. W. Crowninshield...	Dec. 19, 1814	16a	20	William A. Graham.....	July 22, 1850
8		B. W. Crowninshield...	March 4, 1817		21	John P. Kennedy	July 22, 1852
	7	Smith Thompson...	Nov. 9, 1818	17	22	James C. Dobbin.....	March 7, 1853
9		Smith Thompson.....	March 5, 1821	18	23	Isaac Toucey	March 6, 1857
	8	Samuel L. Southard.....	Sept. 16, 1823	19	24	Gideon Welles.....	March 5, 1861
10		Samuel L. Southard.....	March 4, 1825	20		Gideon Welles.....	March 4, 1865
11	9	John Branch.....	March 9, 1829	20a		Gideon Welles.....	April 15, 1865
	10	Levi Woodbury.....	May 23, 1831	21	25	Adolph E. Borie.....	March 5, 1869
12		Levi Woodbury..... ..	March 4, 1833		26	George M. Robeson.....	June 25, 1869
	11	Mahlon Dickerson.....	June 30, 1834	22		George M. Robeson.....	March 4, 1873
13		Mahlon Dickerson.....	March 4 1837	23	27	Richard W. Thompson	March 12, 1877
	12	James K. Paulding.....	June 25, 1838		28	Nathan Goff, Jr.....	Jan. 6, 1881
14	13	George E. Badger.....	March 5, 1841	24	29	William H. Hunt.....	March 5, 1881
14a		George E. Badger.....	April 6, 1841	24a	30	William E. Chandler...	April 1, 1882

SECRETARIES OF THE INTERIOR

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
16	1	Thomas Ewing	March 8, 1849		8	Orville H. Browning	July 27, 1866
16a	2	Alex. H. H. Stuart	Sept. 12, 1850	21	9	Jacob D. Cox	March 5, 1869
17	3	Robert McClelland	March 7, 1853		10	Columbus Delano	Nov. 1, 1870
18	4	Jacob Thompson	March 6, 1857	22		Columbus Delano	March 4, 1873
19	5	Caleb B. Smith	March 5, 1861		11	Zachariah Chandler	Oct. 19, 1875
	6	John P. Usher	Jan. 8, 1863	23	12	Carl Schurz	March 12, 1877
20		John P. Usher	March 4, 1865	24	13	Samuel J. Kirkwood	March 5, 1881
20a		John P. Usher	April 15, 1865	24a	14	Henry M. Teller	April 6, 1882
	7	James Harlan	May 15, 1865				

POSTMASTERS-GENERAL.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Samuel Osgood	Sept. 26, 1789	15	12	Cave Johnson	March 6, 1845
	2	Timothy Pickering	Aug. 12, 1791	16	13	Jacob Collamer	March 8, 1849
2		Timothy Pickering	March 4, 1793	16a	14	Nathan K. Hall	July 23, 1850
	3	Joseph Habersham	Feb. 25, 1795		15	Samuel D. Hubbard	Aug. 31, 1852
3		Joseph Habersham	March 4, 1797	17	16	James Campbell	March 5, 1853
4		Joseph Habersham	March 4, 1801	18	17	Aaron V. Brown	March 6, 1857
	4	Gideon Granger	Nov. 28, 1801		18	Joseph Holt	March 14, 1859
5		Gideon Granger	March 4, 1805		19	Horatio King	Feb. 12, 1861
6		Gideon Granger	March 4, 1809	19	20	Montgomery Blair	March 5, 1861
7	5	Return J. Meigs, Jr.	March 17, 1814		21	William Dennison	Sept. 24, 1864
8		Return J. Meigs, Jr.	March 4, 1817	20		William Dennison	March 4, 1865
9		Return J. Meigs, Jr.	March 5, 1821	20a		William Dennison	April 15, 1865
	6	John McLean	June 26, 1523		22	Alexander W. Randall	July 25, 1866
10		John McLean	March 4, 1825	21	23	John A. J. Creswell	March 5, 1869
11	7	William T. Barry	March 9, 1829	22		John A. J. Creswell	March 4, 1873
12		William T. Barry	March 4, 1833		24	Marshall Jewell	Aug. 24, 1874
	8	Amos Kendall	May 1, 1835		25	James N. Tyner	July 12, 1876
13		Amos Kendall	March 4, 1837	23	26	David McK. Key	March 12, 1877
	9	John M. Niles	May 25, 1840		27	Horace Maynard	June 2, 1880
14	10	Francis Granger	March 6, 1841	24	28	Thomas L. James	March 5, 1881
14a		Francis Granger	April 6, 1841	24a	29	Timothy O. Howe	Dec. 20, 1881
	11	Charles A. Wickliffe	Sept. 13, 1841				

ATTORNEYS-GENERAL.

Term.	No.	Name.	Appointed.	Term.	No.	Name.	Appointed.
1	1	Edmund Randolph	Sept. 26, 1789		18	Hugh S. Legaré	Sept, 13, 1841
2		Edmund Randolph	March 4, 1793		19	John Nelson	July 1, 1843
	2	William Bradford	Jan. 27, 1794	15	20	John Y. Mason	March 6, 1845
	3	Charles Lee	Dec. 10, 1795		21	Nathan Clifford	Oct. 17, 1846
3		Charles Lee	March 4, 1797		22	Isaac Toucey	June 21, 1848
	4	Theophilus Parsons	Feb. 20, 1801	16	23	Reverdy Johnson	March 8, 1849
4	5	Levi Lincoln	March 5, 1801	16a		John J. Crittenden	July 22, 1850
5	6	Robert Smith	March 3, 1805	17	24	Caleb Cushing	March 7, 1853
	7	John Breckinridge	Aug. 7, 1805	18	25	Jeremiah S. Black	March 6, 1857
	8	Cæsar A. Rodney	Jan. 28, 1807		26	Edwin M. Stanton	Dec. 20, 1860
6		Cæsar A. Rodney	March 4, 1809	19	27	Edward Bates	March 5, 1861
	9	William Pinkney	Dec. 11, 1811			Titian J. Coffey, *ad int.*	June 22, 1863
7		William Pinkney	March 4, 1813		28	James Speed	Dec. 2, 1864
	10	Richard Rush	Feb. 10, 1814	20		James Speed	March 4, 1865
8		Richard Rush	March 4, 1817	20a		James Speed	April 15, 1865
	11	William Wirt	Nov. 13, 1817		29	Henry Stanbery	July 23, 1866
9		William Wirt	March 5, 1821		30	William M. Evarts	July 15, 1868
10		William Wirt	March 4, 1825	21	31	E. Rockwood Hoar	March 5, 1869
11	12	John M. Berrien	March 9, 1829		32	Amos T. Ackerman	June 23, 1870
	13	Roger B. Taney	July 20, 1831		33	George H. Williams	Dec. 14, 1871
12		Roger B. Taney	March 4, 1833	22		George H. Williams	March 4, 1873
	14	Benjamin F. Butler	Nov. 15, 1833		34	Edwards Pierrepont	April 26, 1875
13		Benjamin F. Butler	March 4, 1837		35	Alphonso Taft	May 22, 1876
	15	Felix Grundy	July 5, 1838	23	36	Charles Devens	March 12, 1877
	16	Henry D. Gilpin	Jan. 11, 1840	24	37	Wayne McVeagh	March 5, 1881
14	17	John J. Crittenden	March 5, 1841	24a	38	Benjamin H. Brewster	Dec. 19, 1881
14a		John J. Crittenden	April 6, 1841				

SUPREME COURT OF THE UNITED STATES.

	Chief Justices		Associate Justices.		State Whence Appointed.	Term of Service.	Years of Service.	Born.	Died.
1	John Jay †	*		*	New York	1789–1795	6	1745	1829
		1	John Rutledge†		South Carolina	1789–1791	2	1739	1800
		2	William Cushing		Massachusetts	1789–1810	21	1733	1810
		3	James Wilson		Pennsylvania	1789–1798	9	1742	1798
		4	John Blair†		Virginia	1789–1796	7	1732	1800
		5	Robert H. Harrison†		Maryland	1789–1790	1	1745	1790
		6	James Iredell	5	North Carolina	1790–1799	9	1751	1799
		7	Thomas Johnson †	1	Maryland	1791–1793	2	1732	1819
2	John Rutledge ‡	8	William Patterson	7	New Jersey	1793–1806	13	1745	1806
					South Carolina	1795–1795		1739	1800
3	Oliver Ellsworth†	9	Samuel Chase	4	Maryland	1796–1811	15	1741	1811
					Connecticut	1796–1801	5	1745	1807
		10	Bushrod Washington	3	Virginia	1798–1829	31	1762	1829
4	John Marshall	11	Alfred Moore †	6	North Carolina	1799–1804	5	1755	1810
					Virginia	1801–1835	34	1755	1835
		12	William Johnson	11	South Carolina	1804–1834	30	1771	1834
		13	Brockholst Livingston	8	New York	1806–1823	17	1757	1823
		14	Thomas Todd	‰	Kentucky	1807–1826	19	1765	1826
		15	Joseph Story	2	Massachusetts	1811–1845	34	1779	1845
		16	Gabriel Duval †	9	Maryland	1811–1836	25	1752	1844
		17	Smith Thompson	13	New York	1823–1845	22	1767	1845
		18	Robert Trimble	14	Kentucky	1826–1828	2	1777	1828
		19	John McLean	18	Ohio	1829–1861	32	1785	1861
		20	Henry Baldwin	10	Pennsylvania	1830–1846	16	1779	1846
5	Roger B. Taney	21	James M. Wayne‰	12	Georgia	1835–1867	32	1790	1867
					Maryland	1836–1864	28	1777	1864
		22	Philip P. Barbour	16	Virginia	1836–1841	5	1783	1841
		23	John Catron	‰	Tennessee	1837–1865	28	1778	1865
		24	John McKinley	‰	Alabama	1837–1852	15	1780	1852
		25	Peter V. Daniel	22	Virginia	1841–1860	19	1785	1860
		26	Samuel Nelson†	17	New York	1845–1872	27	1792	1873
		27	Levi Woodbury	15	New Hampshire	1845–1851	6	1789	1851
		28	Robert C. Grier †	20	Pennsylvania	1846–1869	23	1794	1870
		29	Benjamin R. Curtis†	27	Massachusetts	1851–1857	6	1809	1874
		30	John A. Campbell †	24	Alabama	1853–1861	8	1811	
		31	Nathan Clifford	29	Maine	1858–1881	23	1803	1881
		32	Noah H. Swayne	19	Ohio	1861–1881	20	1805	
		33	Samuel F. Miller	25	Iowa	1862–		1816	
		34	David Davis †	30	Illinois	1862–1877	15	1815	
6	Salmon P. Chase	35	Stephen J. Field	‰	California	1863–		1816	
					Ohio	1864–1873	9	1808	1873
		36	William Strong †	28	Pennsylvania	1870–1880	10	1808	
		37	Joseph P. Bradley	‰	New Jersey	1870–		1813	
7	Morrison R. Waite	38	Ward Hunt	26	New York	1872–1882	10	1811	
					Ohio	1874–		1816	
		39	John M. Harlan	34	Kentucky	1877–		1833	
		40	William B. Woods	36	Georgia	1880–		1826	
		41	Stanley Matthews	32	Ohio	1881–		1824	
		42	Horace Gray	31	Massachusetts	1881–		1828	
		43	Samuel Blatchford	38	New York	1882–		1820	

* The figures before the names of the Associate Justices indicate the order of their appointment. The numbers following refer to the same numbers in the first column, and show the vacancy filled by each appointment.

† Resigned.

‡ Presided one term of the Court; appointment not confirmed by the Senate.

‰ The Supreme Court, at its first session in 1790, consisted of a Chief Justice and five Associates. The number of Associate Justices was increased to six in 1807 by the appointment of Thomas Todd; increased to eight in 1837 by the appointments of John Catron and John McKinley; increased to nine in 1863 by the appointment of Stephen J. Field; decreased to eight on the death of John Catron in 1865; decreased to seven on the death of James M. Wayne in 1867; and again increased to eight in 1870.

ADDENDA.

		Inaugurated
Presidents:	Grover Cleveland,	March 4, 1885.
	Benjamin Harrison,	March 4, 1889.
Vice-Presidents:	Thomas A. Hendricks,	March 4, 1885.
	Levi P. Morton,	March 4, 1889.
		Appointed
Secretaries of State: . . .	Thomas F. Bayard,	March 6, 1885.
	James G. Blaine,	March 5, 1889.

Secretaries of the Treasury:	Walter Q. Gresham,	September 24, 1884.
	Hugh McCulloch,	October 28, 1884.
	Daniel Manning,	March 6, 1885.
	Charles S. Fairchild,	April 1, 1887.
	William Windom,	March 5, 1889.
	Charles Foster,	February 25, 1891.
Secretaries of War: . . .	William C. Endicott,	March 6, 1885.
	Redfield Proctor,	March 5, 1889.
Secretaries of the Navy: . .	William C. Whitney,	March 6, 1885.
	Benjamin F. Tracy,	March 5, 1889.
Secretaries of the Interior:	Lucius Q. C. Lamar,	March 6, 1885.
	William F. Vilas,	January 16, 1888.
	John W. Noble,	March 5, 1889.
Post-Masters General: . .	Walter Q. Gresham,	April 3, 1883.
	Frank Hatton,	October 14, 1884.
	William F. Vilas,	March 6, 1885.
	Don M. Dickinson,	January 16, 1888.
	John Wanamaker,	March 5, 1889.
Attorneys General: . . .	Augustus H. Garland,	March 6, 1885.
	William H. H. Miller,	March 5, 1889.
Secretaries of Agriculture: .	Norman J. Colman,	February 11, 1889.
	Jeremiah M. Rusk,	March 5, 1889.

SUPREME COURT OF THE UNITED STATES.

		App't'd.	Born.
Chief Justice, ...	Melville W. Fuller, Illinois,	1888.	1833.
Associate Justices: . .	Lucius Q. C. Lamar, Mississippi,	1888.	1825.
	David J. Brewer, Missouri,	1889.	
	Henry B. Brown, Michigan,	1890.	

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